ARLINGTON INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
Thursday, November 19, 2026 at 5:00 PM

NOTICE of Regular Meeting of the Board of Trustees at the Arlington Independent School District Administration Building - Board Room, 690 East Lamar Boulevard, Arlington, Texas 76011.

Meetings may be viewed online at www.aisd.net. One or more members of the Board of Trustees may participate in this meeting via videoconference call. A quorum of the Board of Trustees will be physically present at the Administration Building.

Members of the public who desire to address the board regarding an item on this agenda must comply with the following registration procedures: Members of the public seeking to provide comments concerning an agenda item or non-agenda item shall be required to register at https://www.aisd.net/boardmeetingspeakerrequest **NO LATER THAN 3:00 p.m. the day of the board meeting** indicating (1) person's name; (2) subject the member of the public wishes to discuss, and; (3) telephone number at which the member of the public may be reached.

1. **CALL TO ORDER: 5:00 p.m., Board Chambers**
2. **CLOSED MEETING: Board Conference Room**
   Adjournment to closed meeting pursuant to Sections 551.071 (consultation with attorney to seek and receive legal advice); 551.072 (discuss the purchase, exchange, lease or value of real property); Section 551.073 - (negotiating contracts for prospective gifts or donations); Section 551.074 - (consider the appointment, employment, evaluation, reassignment, duties, discipline, non-renewal or dismissal of a public officer or employee, or to hear complaints or charges against a public officer or employee); Section 551.076 - (consider the deployment, or specific occasions for implementation, of security, including: personnel, devices, deployment, reports, audits, evaluation, and updates); Section 551.082 - (discussing or deliberating the discipline of a public school child or children, or a complaint or charge is brought against an employee of the school district by another employee); Section 551.0821 - (deliberating in a matter regarding a public school student if personally identifiable information about the student will necessarily be revealed by the deliberation); Section 551.083 (considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representatives of employee groups in connection with consultation agreements).

   2.A. Personnel, including; New Hires, Retirements, Resignations, Leaves of Absence, Dismissals, Terminations, Non-Renewals, Non-Extensions, and Evaluation

   2.B. Consult Attorney Regarding Potential and Pending Litigation

3. **RECONVENE INTO OPEN SESSION: 7:00 p.m., Board Room**

4. **PLEDGE:**

5. **OPEN FORUM FOR AGENDA ITEMS:**
Must Pre-Register. Registration as stated above must be completed in its entirety and submitted no later than 3:00 p.m. This first Open Forum is limited to agenda items other than personnel. Any personnel concern should be brought directly to the Superintendent or Board President prior to the meeting, who will guide you to the proper procedure pursuant to Board Policy. Speakers will be limited to three (3) minutes. When more than one individual wishes to address the same agenda item, the President may ask the group to appoint one spokesperson.

6. **COMMITTEE AND STAFF REPORTS:**

6.A. Board Committee Reports

6.B. 2027 Graduating Class Requirement Report 6

6.C. Priority Update - Priority Campus Support Report 16

6.D. Policy CS(LOCAL) - Facility Standards First Reading Report 32

7. **ACTION:**

7.A. Consider Approval of Annual Comprehensive Financial Report - Fiscal Year Ended June 30, 2026 43

7.B. Consider Approval of 2026-2027 Strategic Plan Key Performance Indicators 236

7.C. Consider Approval of Arlington ISD Legislative Priorities — 90th Legislative Session 273

8. **CONSENT AGENDA:**

8.A. Approval of Minutes of Prior Meetings 276

8.B. Approval of Purchases Greater Than $100,000 280

8.C. Approval of Bids 282

8.D. Approval of Monthly Financial Report - September 296

8.E. Approval of Quarterly Investment Report - 1st Quarter Ending September 30, 2026 306

8.F. Approval of Tax Roll Summary for Tax Year 2026 333

8.G. Approval of Permanent Drainage Easement to the City of Arlington for 2019 Bond Program Project for Bowie High School Softball Field 338

8.H. Approval of Permanent Drainage Easement to the City of Arlington for 2019 Bond Program Project for Seguin High School Softball Field 370

8.I. Approval of Memorandum of Understanding between Arlington ISD and Missouri Southern State University 404

9. **OPEN FORUM FOR NON-AGENDA ITEMS:**
   Must Pre-Register. Registration as stated above must be completed in its entirety and submitted no later than 3:00 p.m. Any personnel concern should be brought directly to the Superintendent or Board President prior to the meeting, who will guide you to the proper procedure pursuant to Board Policy. Speakers will be limited to three (3) minutes. When more than one individual wishes to address the same agenda item, the President may ask the group to appoint one spokesperson.

10. **SUPERINTENDENT COMMENTS:**
    This time is for the Superintendent to acknowledge varying kinds of activities occurring within the district. This includes such items as recognition of outstanding performance by district staff and/or students, the initiating of new programs and special activities. The Superintendent will report on the following subjects:

    10.A. District Priorities.

    10.B. Recognition of outstanding performance by district staff and students.

    10.C. Initiation of new programs and special activities.

11. **TRUSTEE COMMENTS:**
    This time on the Agenda allows each member to inform other Board Members, the administrative staff and the public of activities which are of interest. The Board Members will report on the following subjects:

    11.A. Board member attendance at various school and community events.

    11.B. Board member announcement of various upcoming school and community events.

    11.C. Board member visits to various campuses.

    11.D. Board member recognition of outstanding performance by district staff and students.

    11.E. Board member recognition of new programs and special activities.

12. **CLOSED MEETING:**
    At any time during the meeting the Board may adjourn into closed meeting for consultation with its attorney (Texas Government Code section 551.071) or for a posted agenda item pursuant to Texas Government Code sections 551.072 - 551.084.

13. **ADJOURNMENT:**
    The agenda order may be adjusted by the Presiding Officer at any time during the meeting.

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, chapter 551, subchapters D and E or Texas Government Code section 418.183(f).

If, during the course of the meeting covered by this Notice, the Board should determine that a closed meeting of the Board should be held or is required in relation to any item included in this notice, then such closed meeting is authorized by Texas Government Code Section 551.001, et. seq., for any of the following reasons:

Section 551.071 - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.

Section 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.

Section 551.073 - For the purpose of negotiating contracts for prospective gifts or donations.

Section 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.

Section 551.076 - To consider the deployment, or specific occasions for implementation, of security, including: personnel, devices, deployment, reports, audits, evaluation, and updates.

Section 551.082 - For the purpose of deliberating in a case involving discipline of a public school child or children, or in a case in which a complaint or charge is brought against an employee of the school district by another employee and the complaint or charge directly results in a need for a hearing.

Section 551.0821 - For the purpose of deliberating in a matter regarding a public school student if personally identifiable information about the student will necessarily be revealed by the deliberation.

Section 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representatives of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.

Section 551.084 - For the purpose of excluding a witness or witnesses from a hearing during examination of another witness.

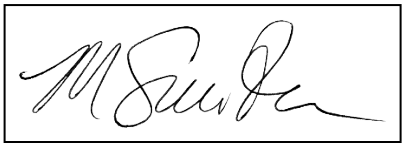
Should any final action, final decision or final vote be required in the opinion of the Board with regard to any matter considered in such closed meeting, then such final action, final decision or final vote shall be at either:

A. the open meeting covered by this notice upon the reconvening of this public meeting, or
B. at a subsequent public meeting of the Board upon notice thereof, as the Board shall determine.

Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

CERTIFICATE AS TO POSTING OR GIVING OF NOTICE

On this 16th day of November at 5:00 p.m., this notice was posted on a bulletin board at a place convenient to the public at the central administrative office of the Arlington Independent School District, 690 East Lamar Boulevard, Arlington, Texas and readily accessible to the general public at all times beginning at least 72 hours preceding the scheduled time of the meeting.



Matt Smith, Ed.D., Superintendent

Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Priscila Dilley

Board Agenda Presented for: **Action:** ☐ **Report:** ☑ **Consent:** ☐

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: 2027 Graduating Class Requirement Report

District Priority / Goals Addressed

In support of the Board's priority focused on Academic Growth, this report provides an overview and requirements of the new graduation requirement for all Texas high school students, starting with the Class of 2027.

Background

All high school students, starting with the Class of 2027, must complete the Direct Admissions requirement before graduating from high school. Students satisfy this requirement by either, creating a My Texas Future profile and electing to participate in Direct Admissions; or having a parent or guardian submit the required signed opt-out form. My Texas Future is a free, statewide college and career planning platform that provides students with tools and resources to explore career opportunities, identify postsecondary education options, plan for college, and navigate the college admissions process.

Fiscal Implications

None

Recommendation

None

Submitted by: Priscila Dilley **Date:** November 10, 2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

Arlington
INDEPENDENT SCHOOL DISTRICT

2027 Graduating Class Requirement Report

November 19, 2026

Presented by Priscila Dilley

PURPOSE

Provide an overview the new graduation requirement from Senate Bill 2314 starting with the Class of 2027. Share Arlington ISD's timeline, guidelines for implementation, and how campuses will be supported throughout the implementation.



Direct Admissions Requirement

19 TAC §74.11 • Effective 2026–27 School Year

Core Mandate

All high school students (starting with the Class of 2027) must either participate in the direct admissions program via the **My Texas Future** portal or formally opt out.

Annual School Notification Mandate

Districts must annually notify parents during registration. The notice must cover the student profile, academic data sharing rules, and opt-out pathways.

Paths to Satisfy the Requirement

Student Action
Establish a profile on My Texas Future & elect to participate.

Parental Opt-Out
Parent/guardian submits a signed decline form.

Age 18+ Opt-Out
Eligible student signs & submits a decline form.

Counselor Opt-Out
The school counselor authorizes the student's decline to participate based on the student's decision and written parent support.

My Texas Future Platform

COLLEGE PLANNING, PREPARATION, AND APPLICATION

Step 01

Explore Careers

Discover Interests
Discover and map potential careers aligned directly with personal interests.

Wages & Demand
View real-world wages, job market demand, and required education pathways.

Step 02

Explore Education

Compare Institutions
Compare colleges, universities, professional certificates, and workforce programs side-by-side.

Review Financial Data
Analyze critical data including overall cost, average loan amounts, and program information.

Step 03

Apply for College

Direct Admissions
Access tools to see how academic performance translates to automatic admission in Texas.

ApplyTexas Integration
Connect directly to ApplyTexas, reducing redundant manual data entry during applications.

My Texas Future Platform

COLLEGE PLANNING, PREPARATION, AND APPLICATION

Step 01

Create Profile

Academic Data

Students create a comprehensive profile containing key academic details, including GPA, class rank, and test scores.

Step 02

Secure Sharing

Authorized Consent

With explicit student permission, academic information is securely shared with participating Texas colleges and universities.

Step 03

Direct Match

Admission & Scholarships

The platform matches students with institutions where they qualify for direct admission and scholarship opportunities.

District Compliance Plan

DIRECT ADMISSIONS GRADUATION REQUIREMENT IMPLEMENTATION

Communication

Staff Alignment

Share communication regarding new requirements with department/campus leaders, PEIMS, and registration staff.

Students & Parents

Develop standardized notifications for parents and students to share via email, social media, and campus channels.

Account Registration

Grades 9–11

Step-by-step guide distributed by the school counselor in English classes and through the student Canvas course. Accounts completed by January 2027.

Grades 12

Seniors will register during fall audit individual conferences with the school counselor. Accounts completed by January 2027.

Grades 9 (Effective 2027-28)

Freshman will register during individual Personal Graduation Plan (PGP) conferences with the school counselor. Accounts completed by January 2028.

Counselor Tracking

Counselors will monitor student progress using the Apply Texas TEA-created dashboard, providing key visibility into:

- **Direct Admissions** status (opt-in, opt-out, incomplete)
- **Financial Aid** compliance status
- **Applications** status for higher education

Timeline

DIRECT ADMISSIONS GRADUATION REQUIREMENT IMPLEMENTATION

Sept–Nov

Senior Audit Conferences

Counselors will review the Direct Admissions requirement and registration process with seniors.

Fall

9-11 Guidance

School counselors will share a step-by-step account registration guide through 9-11 English classes and the student Canvas course.

January

Registration Deadline

Students in grades 9–12 will have their My Texas Future platform registration completed or opt out form submitted.

January

System Coding

Students will be coded in the district Student Information System (SIS), Frontline, to document requirement completion.

January

Process Integration

Collaborate with PEIMS staff to incorporate the TEA requirement for annual parent notification within the 2027-2028 registration process and years thereafter.

District Support

GUIDANCE & COUNSELING DEPARTMENT SUPPORT PLAN

Communication

Assist with the development of clear, standardized communication to be shared with students and parents.

Dashboard Updates

Keep lead counselors informed on the setup and active availability of the counselor tracking dashboard.

PEIMS Integration

Collaborate with PEIMS staff to successfully integrate new graduation requirements into 2027-2028 registration.

Campus Support

Provide campus counselors with consistent ongoing support and prompt answers to operational questions as needed.

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DISCUSSION





Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Bret Champion Ed.D.

Board Agenda Presented for: **Action:** ☐ **Report:** ☑ **Consent:** ☐

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Priority Update - Priority Campus Support Report

District Priority / Goals Addressed

By systematizing our monitoring and response to our highest priority campuses, we are helping to further the District's Priority Focus on Academic Growth, particularly in the area of improved academic performance.

Background

The District has identified 21 campuses as top priority campuses this year. At the November 19, 2026, meeting, principals from three of our high priority schools will share some of their experiences this year as we strive to improve academic growth.

Fiscal Implications

None

Recommendation

None

Submitted by: Bret Champion, Ed.D. **Date:** November 11, 2026

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CULTURE
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SAFETY & DISCIPLINE
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MARKETING & ENGAGEMENT
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TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

Arlington INDEPENDENT SCHOOL DISTRICT

Priority Update
Priority Campus Support Report

November 19, 2026

Presented by Bret Champion, Ed.D., and Principals Amy Anderson, Kalisse Kelly, and Lee Jones



PURPOSE

Provide an update on the highest priority campuses and how we are monitoring success and responding as needed.



Priority Campuses: The 21

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Highest Priority	High Priority
• Berry ES	• Anderson ES
• Crouch ES	• Bebensee ES
• Ellis ES	• Dunn ES
• Miller ES	• Johns ES
• Morton ES	• Key ES
• Rankin ES	• Larson ES
• Rodriguez JHS	• Peach ES
• Sam Houston HS	• Webb ES
• South Davis ES	
• Speer ES	
• Starrett ES	
• Swift ES	
• Thornton ES	

Questions to the Principals

20

- How are your teachers and staff receiving support?
- Are there areas that are being supported differently than in the past?
- How are the curricular implementations going?
- How are you measuring the impact of everyone’s efforts?

A21 Campus View

Amy Anderson, Dunn Elementary	Kalisse Kelly, South Davis Elementary	Lee Jones, Sam Houston High
		

Dunn Elementary Priority Work

- Naming our reality: 3rd consecutive year with a D rating, 1st year TIP, new curriculum

- ILT and CIP: focus on simple and consistent high-impact strategies - supporting teachers and growing students.

- Met with Research and Accountability to determine our highest-leverage next steps - student growth

- **One big campus goal: every student grows a level this year.**

At Dunn Elementary, we engage, challenge, and empower every student to learn, grow, and succeed.

Supporting Teachers

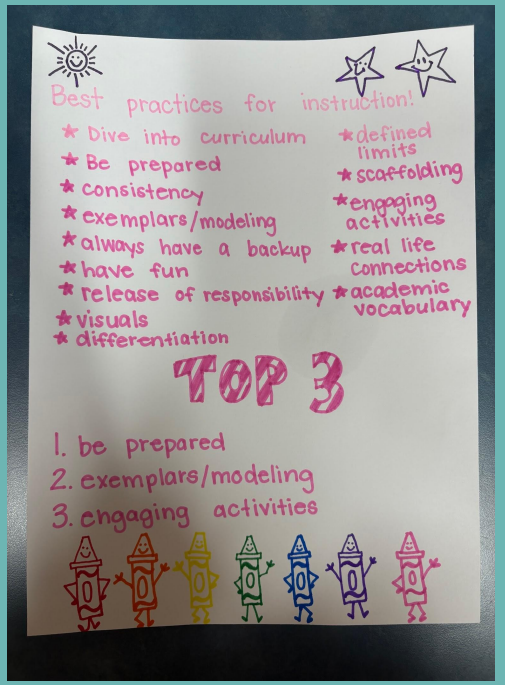
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- Consistent focus on lesson internalization and lesson rehearsal through PLCs, supported by district Instructional Facilitator
- Increased observation/feedback with Big 3+ walks, companion guide, action step guide



BOY collaboration around best practices in classroom management and instruction to start the year strong

Partnership with Bailey coaches for Math and Reading teachers in grades 3-6, including responsive professional learning on academic discourse based on Big 3+ observation trends



Next steps: Full day data analysis for CA, monitor CA performance levels to adjust teacher support, ILT and C&I collaboration to design next responsive professional learning

Growing Students

Ensuring Tier 1 instructional strengths - looking for growth over time from mid-module to end-of-module assessments

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Campus	Mid-Module 1 | 54215 # Tested	Mid-Module 1 | 54215 % Correct	End-of-Module 1 | 58824 # Tested	End-of-Module 1 | 58824 % Correct
Dunn Elementary	58	39%	59	54%
Total	**58**	**39%**	**59**	**54%**

Daily intervention time in grades K-6: groups determined by BOY screener data and previous year STAAR performance

WIN Time 9:50-10:35

		Monday	Tuesday	Wednesday	Thursday	Friday
Smith	Reading Group 1	Group A:	Group C:	Group A:	Group C:	Group A:
	Reading Group 2	Group B:	Group D:	Group B:	Group D:	Group B:
	Other students					
Phillips	Math Group 1	Group 1:	Group 3:	Group 1:	Group 3:	Group 1:
	Math Group 2	Group 2:	Group 4:	Group 2:	Group 4:	Group 2:
	Other Students					
Simmons	Reading Group	Group C:	Science HB:	Group C:	Science HB:	Group C:
		Math HB:	Science HB:	Math HB:	Science HB:	Math HB:
	Other Students					
Wong - GT	If cancelled or teacher is out, students stay with HR and work on Zearn or Imagine Learning.					
ABLE - Neville						
Resource - Welborne						
Resource - Hinds						
Resource - Ortiz						
DYS - Smith						
Speech - Henderson						

Tracking individual student progress using multiple indicators to identify strengths and concerns early and adjust support

	STAAR				District Assessments	
	3rd Grade	4th Grade	Growth Point	Growth Goal	CA	Benchmark
Reading	Low App	Low App	0.5	1541	48	
Math	Low App	Low App	0.5	1570	46	
Science					58	
	Screeners				Unit Assessments		
	Reading				Reading	Math	Science
	PY	BOY	MOY	EOY	92	28	38
Level	LoAvg	LoAvg			55	47	54
RIT	194	196			80	29	58
Percentile	29	33				19	46
	Screener6						
	Math						
	PY	BOY	MOY	EOY			
Level	LoAvg	Avg					
RIT	207	205					
Percentile	37	46					

CA data shows biggest improvements in 3rd Math (+6%), 5th Reading (+5% for this cohort), and 6th Advanced Math (+9%)

New data: 2nd grade above district average in both Math (+1-17%) and Reading (+13%)

Next steps: Monitor CA and MOY screener growth and achievement, adjust student intervention groups, continue to increase academic discourse in all classrooms

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South Davis ELEMENTARY

100% of students in grades PK-6 will make a year's growth in Reading, Math and TELPAS, as measured by STAAR, MAP, mClass and CLI, by May of 2027.

Campus SUPPORTS

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- 2 IC's and 2 SSI's to meet the needs of our bilingual and ESL students (MTSS and Title Supports)
- Instructional Facilitator
- C&I Supports: Science and K-2 Math/Reading
- 1 ELAR and 1 Math Bailey Coach (3rd-6th)
- Research & Accountability Team

Progress CHECKS

- Campus Big 3 Walks using LIFT protocols
- District Coaching Tracker
- Bi-weekly wrap around meetings
- Bluebonnet and HMH Module Tracking
- Upgraded Data Walls
  - Domain 3 priority student info
- Growth Targets (3-6)







Campus IMPACT

- Increased support for teachers during the new curriculum implementation
- Targeted supports to increase outcomes for students
  - When tracking cohorts of students from 2025 to 2026, CA1 results show growth in 6 out of 10 categories including:
    - 16% increase in 4th Reading
    - 19% increase in 5th Reading
    - 19% increase in 5th Reading (Spanish)
    - 8% increase in 6th Math

"Having additional support staff who are always willing to jump in, collaborate, and help us grow in whatever way is needed has made a tremendous difference at South Davis. Their partnership has helped us feel more confident as we navigate new implementations, strengthened our instructional practices, and positively impacted both teaching and student outcomes. We are incredibly grateful for the people who continue to invest their time, expertise, and energy into helping our students and staff succeed!"

-Kallan Talbert and Vanessa Tarango (3rd grade)

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ISIF- Instructional Support Intervention Facilitator

IAF-Instructional Acceleration Facilitator



Reimagining Sam Houston HS

"Where belonging **fuels** growth and excellence **drives** success."

Campus Priority Work | Supporting Teachers & Students

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FOCUS: Consistent curriculum implementation • stronger instruction • evidence of student learning

ELA

Bailey Coaching + Campus Instructional Acceleration Facilitator

- Classroom visits, feedback and coaching cycles
- PLC lesson internalization and priority TEKS alignment
- Support for questioning, engagement & DOL rigor

MATHEMATICS

Great Minds + Campus IAF

- Classroom visits, feedback and coaching cycles
- PLC lesson internalization and priority TEKS alignment
- Strategies for student engagement



Implementation & Impact | What We Know and What Comes Next

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	SUPPORT DELIVERED	EARLY IMPLEMENTATION	STUDENT IMPACT	NEXT CHECK
ELA	• **Bailey:** Coaching Cycle • PLC internalization PD • Instructional Support Intervention Facilitator- Conducting pull outs for retesters and teaching mini lessons • Assessment review tools	• TEKS/task gaps identified • Engagement strategies shared • Strengthen Lesson Internalization	• **First CA:** ELA I 2% gain and ELA II 5% in comparison to last year as of today • Every classroom set up for student engagement to occur	• Analyze CA results • Teacher/Student Conferences • Identify TEKS gaps • Plan reteaching/small group interventions
MATH	• **Great Minds:** Thought partner w/ administration to help support with Bluebonnet and PLC work • ISIF- Instructional Support Intervention Specialist- Assist with pull outs and push ins • Assessment review tools	• TEKS/task gaps identified • Engagement strategies shared • Strengthen Lesson Internalization	• **First CA:** Alg 1 3% gain as of today in comparison to last year as of today • First Topic Testing and CA Testing (SHHS not last among HS campuses; we were last for every assessment last year)	• Analyze CA results • Teacher/Student Conferences • Identify TEKS gaps • Plan reteaching/small group interventions



Discussion



Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Wm. Kelly Horn

Board Agenda Presented for: **Action:** ☐ **Report:** ☑ **Consent:** ☐

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Policy CS(LOCAL) - Facility Standards First Reading Report

District Priority / Goals Addressed

This agenda item, focused on the Talent & Resources Board Priority, provides the Board of Trustees an opportunity to establish standards as the District evaluates facilities planning and the need for consistent, transparent framework for potential school consolidations, closures, facility repurposing, and attendance boundary adjustments.

Background

The Governance team has been working closely with administration to develop policy recommendation aligned with the findings of the Curriculum Management Audit to address the need for policy language to support facilities standards. This policy has been drafted to address a structured and consistent decision-making process to guide current and future facility planning initiatives, promote responsible stewardship of District resources, and preserve the Board's authority to make final decisions in the best educational and operational interests of the Arlington ISD. Following this initial policy reading, administration will consult with the Texas Association of School Boards (TASB) to review the proposed language and incorporate any necessary revisions before presenting the policy for formal consideration.

Fiscal Implications

None

Recommendation

None

Submitted by: Michael Hill Ed. D. **Date:** November 19, 2026

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ARLINGTON INDEPENDENT SCHOOL DISTRICT

FACILITIES STANDARDS — CS(LOCAL)

PROPOSED BOARD POLICY — DRAFT

Purpose and Guiding Principles

The Board of Trustees recognizes the importance of comprehensive, long-range facility planning to support the District's educational mission, promote equitable learning opportunities, ensure responsible stewardship of public resources, and maintain safe, functional, and efficient educational facilities.

The District shall periodically evaluate its existing and projected facility needs based on student enrollment, demographic trends, facility utilization, physical condition, educational programming, operational requirements, and long-term financial sustainability.

The Board may authorize the construction, renovation, replacement, consolidation, repurposing, or closure of school facilities and the realignment of attendance boundaries when determined to be in the best educational and operational interests of the District.

Such decisions shall be based on objective information, consideration of reasonable alternatives, opportunities for stakeholder input, and alignment with the District's strategic and long-range facility plans.

Long-Range Facilities Planning

The Superintendent or designee shall coordinate the development and periodic review of a comprehensive long-range facilities plan addressing current and anticipated facility needs throughout the District.

The plan shall consider:

1. Current and projected student enrollment and demographic trends.
2. Existing facility capacity and utilization.
3. Physical condition, age, and remaining useful life of facilities.
4. Educational specifications, grade-level configurations, and instructional program requirements.
5. Facility operating costs, capital improvement needs, and long-term financial obligations.

6. Attendance boundaries, feeder patterns, neighborhood school access, and transportation requirements.
7. Existing and planned bond-funded construction and renovation projects.
8. Opportunities for modernization, consolidation, replacement, repurposing, or alternative use of District facilities.

The long-range facilities plan shall serve as a planning resource for District administration and the Board in evaluating recommendations for future facility investments and operational adjustments.

The Board retains the authority to establish facility planning priorities and approve actions affecting the continued operation, consolidation, closure, or substantial restructuring of District campuses.

Consolidation or Closure of Schools

Considerations for Consolidation or Closure

The Board may approve the consolidation or closure of a school for one or more educational, operational, financial, or other lawful reasons, including the following:

1. Facility Utilization and Capacity

Current or projected student enrollment indicates that available instructional capacity at a school or within a geographic planning area is not being utilized efficiently, and students can be accommodated at other District facilities without compromising instructional quality, safety, or applicable capacity requirements.

2. Physical Condition of Facilities

The physical condition, age, functional limitations, or infrastructure deficiencies of a facility require significant maintenance, renovation, or replacement expenditures that may not represent a prudent long-term investment when compared with available alternatives.

Consideration shall include facility condition assessments, Facility Condition Index (FCI), deferred maintenance requirements, estimated capital improvement costs, and the remaining useful life of the facility.

3. Changing Demographics and Enrollment Patterns

Demographic studies, residential development trends, enrollment projections, or changes in student populations indicate a reduced or changing need for a school facility within a particular attendance area.

4. Educational Programming and Grade-Level Configuration

Changes in educational programming, grade-level organization, specialized instructional services, or feeder patterns create opportunities to enhance educational delivery, instructional continuity, or access to educational programs through consolidation, replacement, or restructuring of existing campuses.

5. Operational and Financial Efficiency

Continued operation of a school may result in disproportionately high facility operating costs, maintenance expenditures, staffing requirements, or other expenses relative to student enrollment and available capacity at neighboring campuses.

Consideration shall include potential operating savings, anticipated transition expenditures, and the long-term financial implications of maintaining or consolidating facilities.

6. Alternative Use of School Facilities

A school facility may be more effectively utilized for specialized instructional programs, alternative educational services, administrative operations, District support services, or other lawful purposes supporting District needs.

7. Facility Replacement or Modernization

The construction of a new or replacement school, expansion of an existing campus, or modernization of educational facilities creates an opportunity to consolidate enrollment, improve educational environments, or eliminate the need for continued operation of an existing facility.

8. Legal, Safety, or Regulatory Requirements

The Board determines that consolidation or closure is necessary to address applicable state or federal requirements, student or staff safety, facility conditions, educational accountability, or other legal obligations.

No individual criterion shall independently require the closure or consolidation of a school, except when necessary to comply with applicable law or an immediate safety requirement. The Board shall consider the collective educational, operational, financial, and community impacts of each recommendation.

DRAFT

Long-Range Facilities Planning Committee

The Board may establish and maintain a Long-Range Facilities Planning Committee to provide community-based findings, observations, and recommendations regarding the District's long-term educational facility needs.

The Committee shall operate in accordance with its Board-approved charge, membership structure, and operating guidelines.

The Committee's responsibilities may include reviewing:

1. Enrollment trends, demographic studies, and projected changes in student populations.
2. Existing facility conditions, capacities, utilization rates, and deferred maintenance obligations.
3. Educational program needs, grade-level configurations, and specialized instructional services.
4. Attendance boundaries, feeder patterns, student transportation, and neighborhood school access.
5. Capital improvement requirements, bond program implementation, and long-term financial considerations.
6. Opportunities for facility modernization, replacement, consolidation, closure, repurposing, or alternative use.

The Committee shall serve in a fact-finding and advisory capacity and shall not exercise administrative authority or make final decisions regarding the operation or closure of any District campus.

The Committee may provide findings and recommendations to the Superintendent and Board to support the development of long-range facility planning alternatives.

The Board shall retain final authority over all school consolidation, closure, and substantial attendance-boundary restructuring decisions.

Evaluation and Recommendation Process

Before recommending the consolidation or closure of a school, the Superintendent or designee shall conduct an evaluation of the proposed action using available demographic, educational, financial, facility, and operational information.

The evaluation shall consider, as applicable:

DRAFT

1. Current enrollment, projected enrollment, and student capacity at the affected and proposed receiving campuses.
2. Facility condition, deferred maintenance needs, required capital expenditures, and opportunities for continued use.
3. Educational program capacity and the ability of receiving campuses to provide appropriate instructional services.
4. Student travel distances, transportation requirements, pedestrian safety, and neighborhood school accessibility.
5. Potential changes in attendance boundaries, grade-level configurations, and feeder patterns.
6. Financial considerations, including estimated operating cost reductions, implementation costs, and capital improvement requirements.
7. Staffing considerations and potential impacts on campus operations.
8. Alternative strategies, including attendance-boundary adjustments, program expansion, facility renovation, modernization, or repurposing.
9. Applicable legal and regulatory requirements, including Texas Education Agency campus accountability and reporting requirements.

The Superintendent shall consider findings from the Long-Range Facilities Planning Committee, when applicable, before presenting final recommendations to the Board.

Community Engagement and Communication

The Board recognizes that schools are important components of the neighborhoods and communities they serve. Accordingly, the District shall provide meaningful opportunities for stakeholder input before final Board consideration of a proposed school consolidation or closure.

For planned consolidations or closures not involving an immediate safety or legal emergency, the Superintendent or designee shall:

1. Communicate the proposed action and its supporting rationale to affected students, families, employees, and community stakeholders.
2. Make relevant enrollment, facility utilization, demographic, and financial information available for public review, subject to applicable confidentiality requirements.

DRAFT

3. Provide multiple opportunities for community feedback through public meetings, written comments, surveys, or other appropriate engagement methods.
4. Consider stakeholder feedback when developing final administrative recommendations.
5. Communicate anticipated implementation timelines, student reassignment procedures, and transition support measures.

Community engagement shall occur sufficiently in advance of final Board consideration to allow meaningful review and consideration of the information presented.

The Board shall consider community feedback as part of its decision-making process while maintaining its responsibility to act in the best educational and operational interests of the District as a whole.

Board Consideration and Approval

The Superintendent shall submit recommendations for school consolidation, closure, or substantial restructuring to the Board for consideration and action.

Recommendations shall include the educational and operational rationale, supporting data, significant alternatives considered, anticipated financial implications, proposed student reassignment plans, community engagement findings, and recommended implementation timeline.

The Board shall consider and act upon such recommendations at a duly posted public meeting in accordance with applicable law.

When practicable, final Board action shall occur sufficiently in advance of the proposed implementation date to provide for orderly student and staff transitions, transportation planning, necessary facility improvements, and communication with affected families.

Board approval shall be required before the permanent consolidation or closure of a District school, except to the extent action is required by law or authorized for temporary emergency operations.

The Board may approve, modify, defer, or reject any recommendation presented by the Superintendent.

Attendance Boundaries and Feeder Patterns

The Board may approve adjustments to school attendance boundaries, feeder patterns, and grade-level configurations to improve student enrollment balance, optimize facility

DRAFT

utilization, maintain appropriate instructional capacity, and support the efficient delivery of educational services.

In developing recommended attendance-boundary adjustments, the Superintendent or designee shall consider:

1. Existing and projected student enrollment and campus capacity.
2. Geographic proximity of students to available school facilities.
3. Neighborhood continuity and opportunities for students to attend schools within reasonable walking distance.
4. Major roadways, natural barriers, pedestrian safety, and transportation requirements.
5. Alignment of elementary, junior high, and senior high school feeder patterns.
6. Opportunities to reduce split feeder patterns and unnecessary student transitions.
7. Existing and planned District construction, replacement, and modernization projects.
8. The availability and distribution of specialized instructional programs.
9. The operational and financial implications of proposed changes.
10. Community input and the potential impact on existing school populations.

District administration shall utilize appropriate geographic information systems, student enrollment records, demographic projections, and facility capacity information when developing proposed attendance-boundary adjustments.

Substantial changes to attendance boundaries and feeder patterns shall be presented to the Board for consideration and approval before implementation. Administrative corrections necessary to implement previously approved boundaries may be made consistent with applicable Board policy.

Student Reassignment and Transition

Upon Board approval of a school consolidation or closure, the Superintendent or designee shall develop and implement a student transition plan designed to maintain instructional continuity and minimize disruption to affected students and families.

Students shall be assigned to receiving schools capable of meeting their educational needs and consistent with applicable law and District policies.

DRAFT

The transition plan shall consider:

1. Available instructional capacity at receiving campuses.
2. Continuity of educational programs and student services.
3. Special education services and individualized education programs, including required admission, review, and dismissal committee decisions.
4. Section 504 accommodations and other legally required student supports.
5. Bilingual education, English as a Second Language, gifted and talented, and other specialized instructional programs.
6. Transportation eligibility and student travel requirements.
7. Student transition activities, family communication, and campus orientation opportunities.

Students may request transfers to campuses other than their assigned receiving school in accordance with applicable District transfer policies, available capacity, and program requirements.

The Superintendent shall establish appropriate administrative procedures to support students and families throughout the transition process.

Personnel and Operational Transition

The Superintendent or designee shall coordinate personnel assignments and other operational requirements associated with an approved school consolidation or closure.

Personnel actions shall comply with applicable law, employment contracts, and Board policies.

Implementation planning shall address, as applicable, instructional staffing, campus administration, support services, transportation, technology, furniture and equipment, student records, and the orderly discontinuation or transfer of campus operations.

The Superintendent shall ensure that appropriate campus and District personnel coordinate implementation to maintain continuity of essential services and minimize instructional disruption.

DRAFT

Future Use and Disposition of School Facilities

When the Board approves the closure or consolidation of a school, the District shall evaluate the future use of the affected property in consideration of anticipated educational needs, operational requirements, financial implications, and applicable law.

Potential uses may include:

1. Repurposing for specialized instructional programs, academies, or alternative educational services.
2. Reassignment for administrative, operational, professional development, or support functions.
3. Retention for future educational use or long-term District facility needs.
4. Renovation, modernization, or redevelopment for other authorized District purposes.
5. Leasing, joint use, or other lawful arrangements that support District operations or generate revenue for permitted District purposes.
6. Sale or other authorized disposition when the Board determines that the property is no longer required for existing or reasonably anticipated District needs.

Any future use, lease, development, or disposition shall comply with applicable state and federal requirements, bond restrictions, contractual obligations, and Board policies governing District property.

The Board shall retain authority over property disposition decisions requiring Board approval.

Legal and Accountability Requirements

School consolidation, closure, repurposing, and reassignment decisions shall comply with applicable provisions of the Texas Education Code, Texas Administrative Code, and Texas Education Agency requirements.

Before implementation, the Superintendent or designee shall evaluate applicable campus accountability ratings, receiving-campus assignments, required consolidation plans, county-district-campus numbering, and state reporting obligations.

A change in the physical use of a District facility shall not independently establish whether a campus has been closed or repurposed for state accountability purposes. Such determinations shall be made in accordance with applicable law and TEA requirements.

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Emergency or Extraordinary Circumstances

When an emergency, natural disaster, structural condition, environmental hazard, or other extraordinary circumstance creates an immediate concern for the safety or welfare of students or staff, the Superintendent may take necessary temporary action to suspend operations or relocate students and staff consistent with applicable law and Board policy.

In such circumstances, the provisions regarding long-range planning committee review and advance community engagement shall not be required before necessary emergency action.

Any recommendation for permanent campus consolidation or closure resulting from such circumstances shall be presented to the Board for consideration and final action, as required by law.

The Superintendent shall communicate emergency actions and subsequent recommendations to the Board and affected stakeholders as appropriate.

Implementation and Administrative Procedures

The Superintendent shall be responsible for developing and administering procedures necessary to implement this policy, including coordination among instructional leadership, Facility Services, Financial Services, Human Resources, Student Services, Transportation, Technology, and other affected departments.

Following implementation of an approved school consolidation or closure, the Superintendent or designee shall evaluate the results of the action, including student enrollment, receiving-campus utilization, operational expenditures, instructional continuity, and other relevant measures, and provide appropriate updates to the Board.

Board Authority

Nothing in this policy shall require the Board to approve the consolidation or closure of a school based solely on enrollment, facility age, physical condition, utilization rate, or financial considerations.

The Board shall retain the authority to determine the most appropriate use of District facilities based on the collective educational, operational, financial, and long-term strategic interests of the District.

DATE ISSUED: To Be Determined

ADOPTED: To Be Determined

DRAFT

Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Norberto Rivas

Board Agenda Presented for: **Action:** ☑ **Report:** ☐ **Consent:** ☐

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Consider Approval of Annual Comprehensive Financial Report - Fiscal Year Ended June 30, 2026

District Priority / Goals Addressed

This item ensures that the district obtains Board approval for the annual audit, as required by District Policy CFC (Legal) in alignment with the Board's priority of Talent and Resources

Background

Each year the district undergoes an independent audit of its financial statements to ensure compliance with regulatory requirements and adherence to accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP). This year's audit was conducted by the audit firm Whitley Penn, LLC. The report includes an overview of the district's financial position, activities, and major funds, along with any audit findings or recommendations for improvement.

Fiscal Implications

The cost of the external audit is included in the district's annual budget under the financial services division.

Recommendation

The administrative recommendation is to approve the annual comprehensive financial report as presented.

Submitted by: *Norberto Rivas* **Date:** November 5, 2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

whitleypenn

Arlington ISD

FY 2026 Audit Results



The Audit Process



OPINIONS



Unmodified



Modified



Disclaimer

FOCUS AREAS

whitleypenn

Areas where we test controls

01
Information Technology

02
PEIMS

03
Non-Payroll

04
Payroll

05
Other Revenues

06
Federal Specific Tests

07
Procurement

08
Human Resources

whitleypenn

SUBSTANTIVE PROCEDURES

1. **Analytical Procedures**
   (Flux and Ratio Analysis)
2. **Predictive Tests**
3. **Vouching**
4. **Confirmations**
5. **Third Party Reports**
   TEA Payment Report
   Comptroller's Payment Report
   TEA Payment Ledgers and Summary of Finances

FINANCIAL STATEMENT AUDIT RESULTS

whitleypenn

Unmodified opinion



Government Auditing Standards require us to evaluate and report on internal controls and compliance

No instances of noncompliance that are material to the financial statements

One significant deficiency in internal controls over financial reporting

PRELIMINARY SINGLE AUDIT RESULTS

- Compliance audit in accordance with Office of Management and Budget Compliance Supplement and 2 CFR 200*
- **Total Schedule of Expenditures of Federal Award ($69 million)**
- **Major Federal Programs ($35 million)**
  - Title I, Part A (ALN 84.010)
  - Title II, Part A (84.367)
  - Title III, Part A (ALN 84.365)
  - Special Education Cluster
- **Unmodified Opinion over each major federal program***
- **One significant deficiency in internal controls over compliance**

**Based on 2026 Compliance Supplement (CS) Draft; report subject to change upon release of the CS.*

FINANCIAL STATEMENT HIGHLIGHTS

Statement of Net Position | June 30, 2026 | Total primary government

$2.2 billion
Total assets and deferred outflows

$1.9 billion
Total liabilities and deferred inflows

$238.4 million
Total net position

$627 million
Cash and current investments

$81 million
Receivables

$1.3 billion
Capital assets, net of depreciation/amortization

$118 million
Current liabilities – accounts payable, interest payable and accrued wages payable

$1.3 billion
Bonds payable and premiums

$355 million
Pension and OPEB liabilities

Source: Arlington ISD Statement of Net Position, Exhibit A-1

GENERAL FUND HIGHLIGHTS

whitleypenn

General Fund | Year Ended June 30, 2026 | Revenues and Other Financing Sources

$608.5 million	($686.5 million)	$65.7 million	($12 million)
Total revenues	Total expenditures	Other Financing Sources	Change in Fund Balance

$307.6 million (50.6%)
$294.6 million in property taxes and $10 million in interest earnings

$296.0 million (48.6%)
$257.3 million from State aid and $38.7 million in TRS on-behalf

$4.9 million (0.8%)
Federal program revenues (0.8% of revenues)

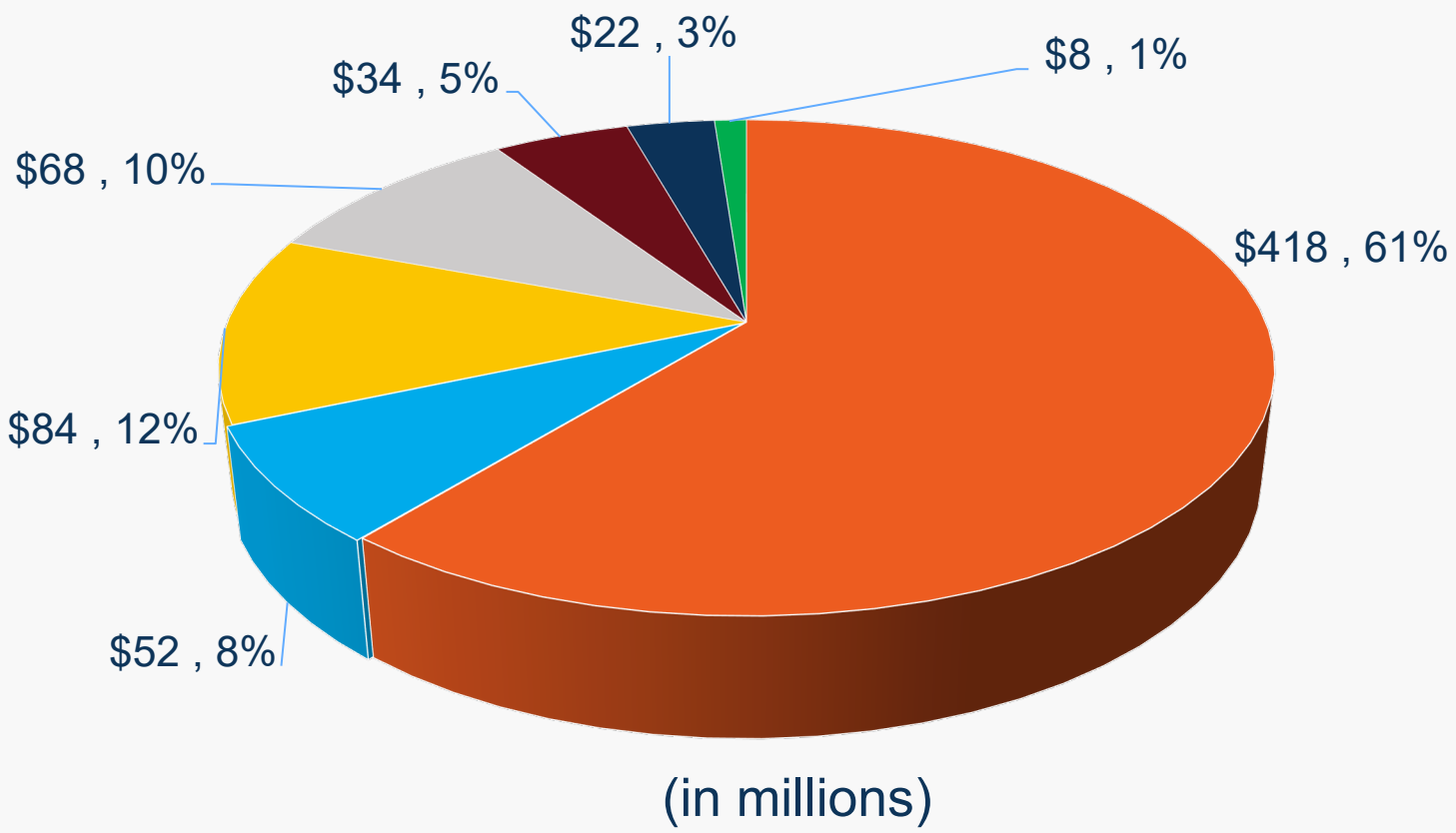
$593.2 million (86.4%)
Payroll and payroll related costs

$49.4 million (7.2%)
Contracted services

$26.3 million (3.8%)
Supplies and materials

Source: Arlington ISD Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds

GENERAL FUND FUNCTIONAL EXPENDITURES ($686 million)



FY 2025: $634 million

GENERAL FUND: Budget-to-Actual Analysis and Fund Balance

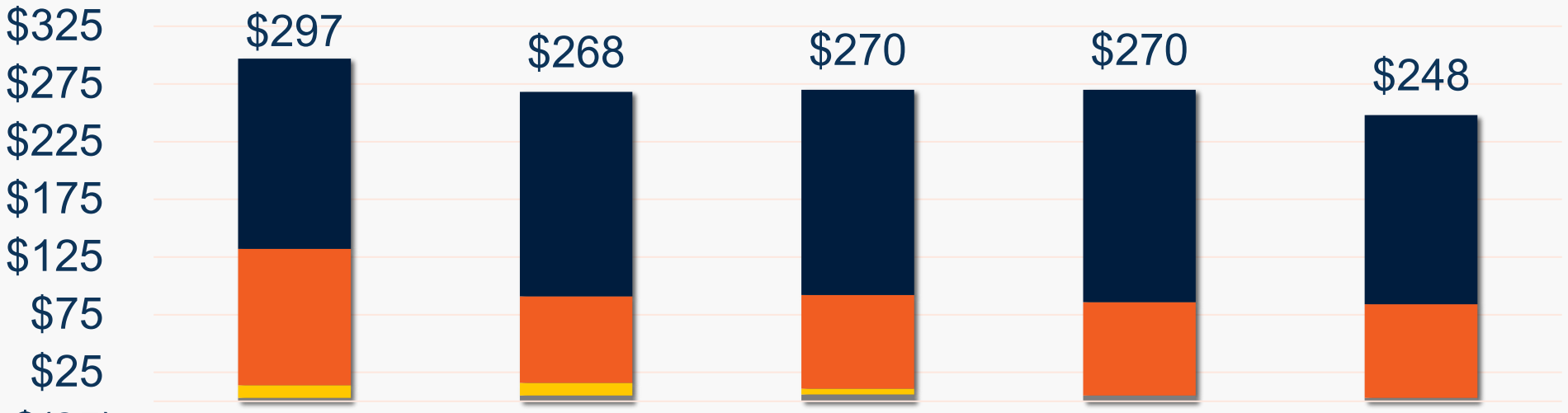
General Fund | Year Ended June 30, 2026 | Expenditures and Fund Balance

$608.5 million Total actual revenues	**$686.5 million** Total actual expenditures	**($12.2 million)** Actual change in fund balance	**$260.2 million** Beginning fund balance, as adjusted ($10.0 million adjustment)
$613.6 million Total budgeted revenue	**$692.1 million** Total final budgeted expenditures	**$13.6 million** Budget change in fund balance	

$248.0 million
Ending Fund Balance, June 30, 2026

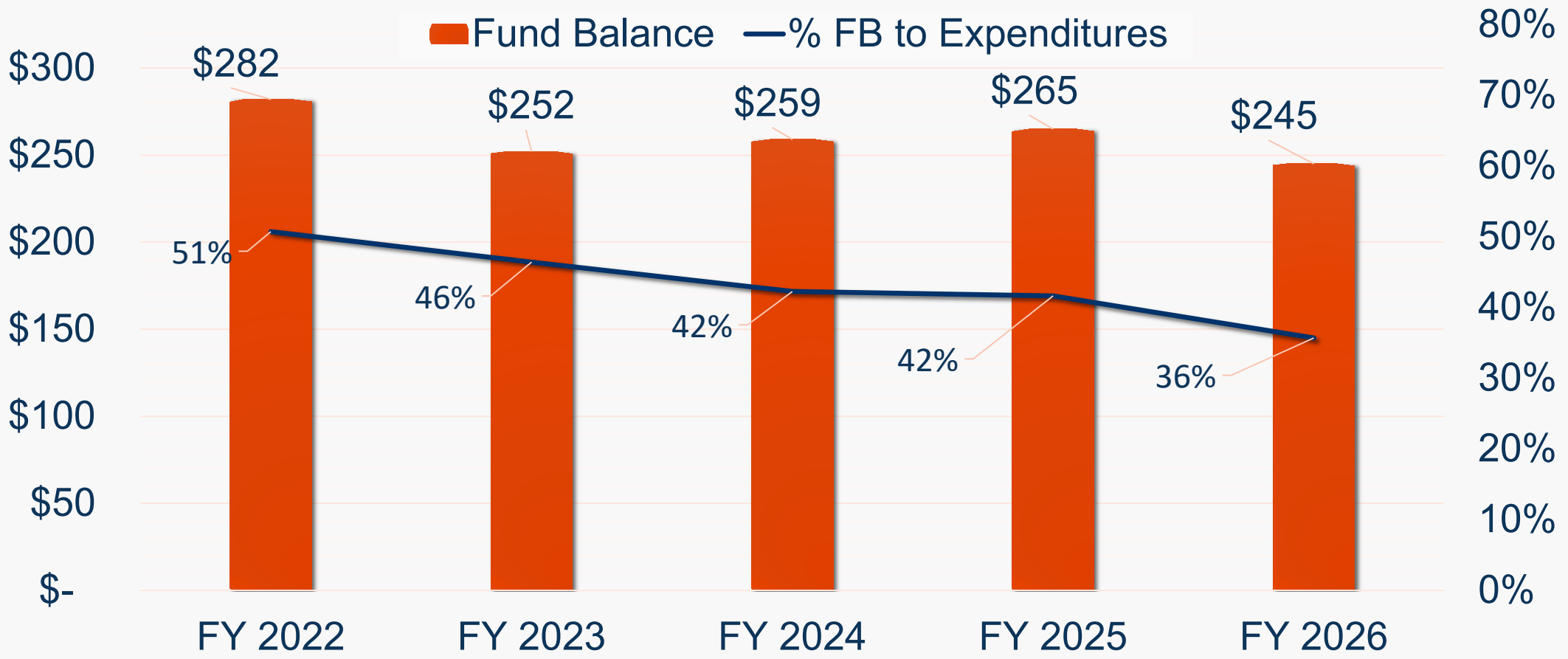
Source: Arlington ISD Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds

TOTAL GENERAL FUND BALANCE (in millions)



	2022	2023	2024	2025	2026
Unassigned	$165	$177	$178	$184	$164
Assigned	$118	$75	$81	$81	$81
Committed	$11	$11	$5	$-	$-
Nonspendable	$3	$5	$6	$5	$3
Total	297	268	270	270	248

GF ASSIGNED AND UNASSIGNED FUND BALANCE AND AS A % OF EXPENDITURES



Debt Service Fund and Child Nutrition Fund

whitleypenn

Debt Service Fund

Revenues - $124.0 million

Expenditures - $134.9 million

Other Financing Sources - $0.6 million

- Refunding bonds issues $66.7 million
- Amount placed in escrow - $66.2 million
- Ending fund balance - $50.4 million (37.3% of expenditures)

Child Nutrition Fund

Revenues - $33.4 million

Expenditures - $37.1 million *(exceeded budget by $2.3 million)*

Change in fund balance – ($3.6 million)

Ending fund balance - $7.9 million (21.3% of expenditures)

QUESTIONS ?

Thank you!





Arlington
INDEPENDENT SCHOOL DISTRICT

2026

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2026

ARLINGTON, TX

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2026

ARLINGTON INDEPENDENT SCHOOL DISTRICT

690 East Lamar Blvd, Arlington, Texas 76011

Prepared By The Financial Services Department

ARLINGTON INDEPENDENT SCHOOL DISTRICT

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INTRODUCTORY SECTION

Arlington
INDEPENDENT SCHOOL DISTRICT

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Board of Trustees and Administration

BOARD OF TRUSTEES

Ms. Sarah McMurrough	President
Mrs. Leanne Haynes	Vice President
Mrs. Brooklyn Richardson	Secretary
Ms. Melody Fowler	
Mr. Larry Mike	
Mr. David Wilbanks	
Mr. Justin Chapa	

ADMINISTRATION

SUPERINTENDENT

Dr. Matt Smith

DEPUTY SUPERINTENDENT

Dr. Jennifer Collins

CHIEF ACADEMIC OFFICER

Dr. Priscila Dilley

CHIEF SCHOOLS OFFICER

Dr. Bret Champion

CHIEF FINANCIAL OFFICER

Norberto Rivas, CPA

CHIEF OPERATIONS OFFICER

Dr. Michael Hill

CHIEF HUMAN RESOURCE OFFICER

Scott Kahl

CHIEF COMMUNICATIONS OFFICER

Taina Northington

CHIEF OF TECHNOLOGY

Kyle Berger

CHIEF INTERNAL AUDITOR

Alexis Palacios

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Board of Trustees and Administration (continued)

ADMINISTRATION (continued)

ASSISTANT SUPERINTENDENT OF TEACHING AND LEARNING

Dr. Christi Buell

ASSISTANT SUPERINTENDENT OF RESEARCH AND ACCOUNTABILITY

Dr. Natalie Lopez

ASSISTANT SUPERINTENDENT OF FACILITY SERVICES

W.M. Kelly Horn

EXECUTIVE DIRECTOR OF FINANCIAL SERVICES

Bridget Lewis

DIRECTOR OF BUDGET AND FINANCIAL SERVICES

Sheena Joslyn

DIRECTOR OF ACCOUNTING

June Orth, CPA

BOARD OF TRUSTEES

Sarah McMurrough- President

Sarah McMurrough was elected to the board in May of 2021. She is married to Dr. Chris McMurrough, and they are the proud parents of two AISD students, Danny and Henry. Mrs. McMurrough graduated from AISD's Bowie High School and returned to Arlington to begin her teaching career. Mrs. McMurrough holds bachelor's and master's degrees in education. Mrs. McMurrough taught fourth grade in Arlington ISD for 12 years, where she was honored as Teacher of the Year at Lynn Hale Elementary, AWARE Award (2nd-4th Grade) Winner, and Arlington Optimist Teacher of the Year. She is the founding sponsor of *Little Ladies*, a student organization that promotes positive self-esteem and leadership development for upper elementary-aged girls at Little Elementary.

Mrs. McMurrough now supports 3rd-6th grade ELAR teachers as a districtwide literacy coach in Mansfield ISD. She facilitates professional development sessions, curates ELAR curriculum resources, and directly supports teachers and students in classrooms throughout the district. Outside of work, Mrs. McMurrough volunteers as a Sunday school teacher at Westminster Presbyterian Church in Arlington and a PTA member at Little Elementary. Mrs. McMurrough is also the grant committee chairperson for the Theta Alpha Chapter of Delta Kappa Gamma, an international society of key women educators.

Leanne Haynes - Vice- President

Leanne Haynes was elected to the Board of Trustees in May 2023. Leanne was raised by her father in Chula Vista, CA and now lives in Arlington with her husband Eric and their two children, both students in the AISD. Leanne was a member of the water polo team at Chapman University and graduated with a BA in Political Science and Communications with a minor in English language.

Leanne has spent her entire adult life selflessly dedicating her time and talents to the people in her community. She has served as the President of the Arlington Council of PTAs, as well as on the AISD Financial Futures Committee, AISD Code of Conduct Committee, Corey Academy Site Based Decision Making Committee, the Cook Children’s Surgical Family Advisory Committee, the Cook Children's Pediatric ICU Family Advisory Committee, and the Advocates for Special People board. She is also a familiar face on many campuses throughout the district because of her dedication to many local PTAs, volunteering whenever and wherever there is a need, and mentoring the leaders of various PTAs who need some extra help and guidance.

On top of her volunteerism, Leanne has been a prominent leader in the Girl Scouts USA community, serving as a troop leader for 12 years. She has watched the same group of girls grow up under her mentorship, and she finds this particular opportunity to be one of the most fulfilling callings she has had. In addition to leading her troop, Leanne has had the opportunity to serve in higher leadership roles with Girl Scouts USA on the state level, broadening her scope and influence.

BOARD OF TRUSTEES (continued)

Brooklyn Richardson- Secretary

Originally from Abilene, Texas, Brooklyn Richardson was first elected to the Arlington ISD Board of Trustees in 2023 and is currently serving her fourth year on the board. She continues to serve as Board Secretary for her second term.

Brooklyn is a passionate advocate for public education who believes every child deserves to be seen, supported, and inspired. As both a trustee and the parent of two Arlington ISD students, she is committed to strengthening public schools through thoughtful leadership, meaningful community engagement, and student-centered decision-making.

Before joining the Board, Brooklyn spent more than a decade serving Arlington ISD through PTA leadership, district committees, campus volunteerism, and site-based decision-making teams. She remains actively involved in her children's junior high and high school PTAs by serving on their boards and is a proud member of every PTA across Arlington ISD.

Brooklyn serves on the boards of The Parenting Center of Tarrant County, the Mexican American School Boards Association (MASBA), and Dental Health Arlington, where she supports the SMILES program that provides dental care to Arlington ISD students. She has chaired Arlington ISD's Community Engagement Committee for the past two years and has also served on the district's Audit, Governance, Finance, and Academics committees. Beyond her board service, she volunteers with the New Day Backpack Ministry and delivers for Meals on Wheels, reflecting her commitment to serving the most basic needs of our children, families, and community members. She is a proud co-troop leader of Girl Scout #3544. They have been together since kindergarten and in their 11th year of scouts!

Brooklyn lives in Arlington with her husband, Keith, and their two children, who proudly attend Arlington ISD schools. She considers it an honor to serve the students, staff, and families of Arlington ISD living out her life verse of 1 John 4:19.

Melody Fowler

Melody Fowler was elected to the Board in 2018. She is married to Larry Fowler and they have one son that is a graduate of AISD. Mrs. Fowler earned a Bachelor of Arts from the University of Texas at Austin and her Master of Arts from Texas Woman's University. She has taught for over 30 years at both public schools and at the college level. Mrs. Fowler currently works at Arlington Baptist University as Dean of Freshman Students, Director of Student Support, Programs and Services, and professor of English.

Mrs. Fowler has volunteered to serve on many Arlington and AISD boards. She has served on the Audit Committee, Finance and Academics, Government Relations, and Community Relations for AISD. She currently serves on the Board of Arlington Life Shelter, Nehemiah Builds Foundation, Arlington ISD Education Foundation, Arlington Charities, and the Mayor's Education Coalition, serving as vice chair. She also belongs to The Rotary Club of Arlington. Mrs. Fowler volunteered extensively for AISD PTA's serving as room mom, grade rep, Site-Based Decision-Making Teams, and President of the PTA at both the junior high and high school levels and was the recipient of the PTA Life Membership Award. In 2025, Mrs. Fowler earned the distinction of Master Trustee awarded by Texas Association of School Board Trustees (TASB). She is also an Advocate for AISD PTA, joining all PTAs for all 76 schools. Each year, Mrs. Fowler awards an athletic scholarship at Martin High School in honor of her late nephew.

BOARD OF TRUSTEES (continued)

Larry Mike

Larry Mike is the co-owner of Premier Drug & DNA Testing Services, LLC, where he leads the provision of reliable, court-admissible testing solutions for families, workplaces, and legal professionals. A distinguished family law attorney, Mr. Mike also serves as a trustee for the Arlington Independent School District Board of Trustees and as a board member for Alliance for Children, a nonprofit dedicated to supporting abused and neglected youth.

Born in Fort Knox, Kentucky, Mr. Mike served with distinction in the United States Air Force from 1996 to 2006, including as a Special Agent with the Air Force Office of Special Investigations (AFOSI). He earned his Bachelor of Arts from Bellevue University in 2007 and his Juris Doctor from Texas Wesleyan School of Law (now Texas A&M University School of Law) in 2011. With an unwavering commitment to service, justice, and child advocacy, Mr. Mike brings a principled and mission-driven approach to his professional endeavors.

Mr. Mike is married to Yesha Patel, a distinguished attorney and Partner at Thompson Coe in Dallas, where she excels in her legal practice. Together, they share a commitment to professional excellence and community service.

David Wilbanks

David Wilbanks was elected to the Board in 2019 and currently works as a business consultant in private equity. He and his wife are both Tarrant County natives and longtime Arlington residents. Mr. Wilbanks graduated from the University of Texas at Austin with a BS in Electrical and Computer Engineering. He also attended UTA for post-graduate work in business and marketing before moving to Silicon Valley to start his software career. Mr. Wilbanks moved back to Texas in 1995 and chose Arlington to make his home and start his own software company. After retiring early and moving abroad for a few years, Mr. Wilbanks and his family chose to move back to Arlington so their children could graduate from AISD schools.

Mr. Wilbanks has served on a number of educational committees and boards in Arlington over the years; including the Arlington ISD education Foundation, AISD’s Financial Futures Committee, Citizens Bond Oversight Committee, and the Capital Needs Steering Committee. He also served a number of years on the board of the Butler Dads Club and is a PTA Life Membership Award winner.

Justin Chapa

Mr. Chapa began serving on the Board in September 2017. He and his wife, Anna, are Arlington natives, graduates of Sam Houston High School, and parents of AISD students. Mr. Chapa earned a bachelor’s degree in government, with honors, from Harvard University, a master’s degree in education from the Stanford Graduate School of Education, and a Juris Doctorate from Stanford Law School. He currently works as a civil litigation attorney, focusing on appeals and motions practice in state and federal courts across the country. Among other accolades, he has been selected as a "Rising Star" in Appellate Law and Civil Litigation by Super Lawyers. Before attending Stanford, Mr. Chapa taught 12th Grade Government and Economics at Rivera High School in Brownsville, Texas, through Teach for America.

Mr. Chapa has a long history of service to the Arlington and AISD community. He has served on the Board of Directors of United Way of Tarrant County, the Arlington ISD Education Foundation, the Arlington Public Library Foundation, and Leadership Arlington, through which he helped direct the Youth Leadership Arlington Program. Before joining the Board, Mr. Chapa served on the AISD's Financial Futures Committee, Citizens Bond Oversight Committee, and Capital Needs Steering Committee. Along with a friend, Mr. Chapa co-founded a scholarship program for seniors at Sam Houston High School that has awarded almost $50,000 since its inception in 2007.

ADMINISTRATION

Dr. Matt Smith - Superintendent

Dr. Matt Smith took over as the Arlington ISD superintendent on January 30, 2024, after being unanimously selected by the Board of Trustees.

During his tenure in Arlington ISD, the district has established clear District Priorities, a new strategic plan, initiated a Curriculum Management Audit, developed a Campus Needs Index to adequately serve our students in most need, and improved overall student outcomes on state assessments.

The positive momentum in the district led the community to support two bond propositions in the May 2025 election. While addressing the facility needs of the district, Arlington ISD also began strategic budget reductions in order to address the legislative funding gap in the State of Texas' public schools. Under his leadership, Arlington ISD continues to be recognized as a statewide leader in financial efficiency and transparency according to the Texas Education Agency's annual FIRST ratings.

Throughout his professional journey, Dr. Smith served as a high school English teacher, coach, assistant principal, principal, and in various central office positions. Prior to joining Arlington ISD, Smith spent four years as the superintendent for the Belton ISD. While proud of the past, Dr. Smith sees the immense potential of the students, staff, families, and community working together to make Arlington ISD the premier school district in Texas.

Dr. Jennifer Collins - Deputy Superintendent

Dr. Jennifer Collins is an accomplished educational leader with over two decades of experience driving academic excellence across Texas school districts. Currently serving as Deputy Superintendent in Arlington ISD, she has held a progression of influential roles, including Assistant Superintendent for Education Services in Highland Park ISD, Director of Student Services in Northwest ISD, and Assistant Superintendent for Curriculum at Leander ISD. Beginning her career as a classroom teacher, Dr. Collins brings a comprehensive perspective to her leadership, grounded in firsthand experience with diverse student populations and instructional settings.

Dr. Collins earned her Doctor of Education in Educational Administration from Texas A&M Commerce, and holds additional degrees and certifications from Lamar University, The University of Texas at Arlington, and East Texas Baptist University. Distinguished for her expertise in curriculum design, instructional leadership, and student services, she remains deeply committed to fostering educational innovation and ensuring student success at every level.

Dr. Priscila Dilley - Chief Academic Officer

Dr. Priscila Dilley joined Arlington ISD in July of 2026 as Chief Academic Officer bringing 25 years of experience in education. A native from Brazil, she moved to the United States as an eager 5th grader at age 11. She served as a teacher, Assistant Principal, Principal, and District leader building a career focused on student achievement and educator development. She earned her master's degree from Dallas Baptist University and her doctorate degree from Texas Wesleyan University. Previously she served as Chief of Schools in Fort Worth ISD and led the District's Leadership Academy Network, a one-of-its-kind partnership with Fort Worth ISD and Texas Wesleyan University. She is passionate about strengthening teaching and learning, developing effective leaders, and ensuring every student has access to meaningful opportunities for success.

ADMINISTRATION (continued)

Dr. Bret Champion - Chief School Officer

A Texas native, Dr. Bret Champion brings more than 35 years of experience in public education into his role as Chief Schools Officer, a role he began in the summer of 2025. Prior to his time in Arlington ISD, Dr. Champion served as superintendent of schools in Medford, Oregon, Klein ISD and Leander ISD in Texas.

He began his career as a teacher, assistant principal and principal, and was a member of the second corps of Teach for America, teaching in Houston, Texas and Baton Rouge, Louisiana. He earned his bachelor's degree from the University of Houston, his master's degree from Texas State University, and his doctorate degree from the University of Texas at Austin. Every member of his family is a proud public school graduate.

Norberto Rivas - Chief Financial Officer

Norberto Rivas is the Chief Financial Officer for Arlington Independent School District. Previously, he served as Assistant Superintendent of Financial Services, in February of 2025. He is a Certified Public Accountant with Bachelor's and Master's degree in Business Administration from the University of Texas at El Paso.

He began his professional career working in the Internal Audit Department at Ysleta ISD, before becoming an external auditor at a CPA firm. In February of 2009 he transitioned to San Elizario ISD as an accountant, was promoted and served in the position of Chief Financial Officer there for almost 12 years before moving to Arlington ISD.

Dr. Michael Hill - Chief Operations Officer

Dr. Hill began his career in education in 1996 as an Economics and Government teacher in the Union Parish School System in Louisiana. In 1997, he joined Fort Worth ISD, where he taught and coached at Paschal High School. In 2002, he moved to Arlington ISD to teach and coach at Bowie High School before transitioning into administration as an assistant principal, a role he held for three years.

Dr. Hill later became the Academic Associate Principal at Timberview High School in Mansfield ISD, serving in that position for nearly two years before returning to Arlington ISD as principal of Juan Seguin High School. He served as principal from January 2011 until February 2013, when he was appointed Assistant Superintendent of Administration. He held that position until June 2025 before assuming his current role as Chief Operations Officer.

Dr. Hill earned his Doctor of Education in K–12 Leadership from Dallas Baptist University in December 2019. He also holds a master's degree in Educational Leadership and Policy Studies and a superintendent certification from the University of Texas at Arlington, as well as a bachelor's degree from Grambling State University in Louisiana.

ADMINISTRATION (continued)

Alexis Palacios - Chief Internal Auditor

Alexis Palacios is the Chief Internal Auditor for Arlington Independent School District, where she has proudly dedicated her entire professional career. She began her journey as an internal audit intern in 2001 and has steadily advanced throughout the department, serving as a Staff Auditor, Senior Internal Auditor, Audit Manager, and Interim Chief Internal Auditor. Alexis was named Chief Internal Auditor in December 2025.

With over two decades of experience in school district internal auditing, Alexis brings deep institutional knowledge, a strong commitment to accountability, and a collaborative approach to improving operations and oversight. She oversees financial, operational, and compliance audits, as well as the district's fraud, waste, and abuse hotline.

Alexis holds a bachelor's degree in business administration from the University of Texas at Arlington (UTA) and an associate's degree from Ranger College. She is a Registered Texas School Business Administrator (RTSBA) and is a Certified Internal Auditor (CIA). Known for her commitment to staff development and continuous improvement, Alexis is passionate about supporting her team, promoting transparency, and serving the students, staff and community of Arlington ISD.

Kyle Berger - Chief Technology Officer

Kyle Berger joined Arlington ISD as Chief Technology Officer in January of 2026. With over two decades of experience serving as a Chief Technology Officer for various school districts across the Dallas-Fort Worth metroplex, Kyle brings a wealth of expertise in designing innovative student experiences while building and maintaining safe, secure learning environments.

A recognized thought leader and innovator in K-12 education, Kyle is a frequent national speaker on educational technology, presenting on crucial topics ranging from cybersecurity to instructional impact and student engagement. His leadership has earned him numerous state and national awards, and he has been featured in several prominent industry publications. Reflecting his expertise in data security, Kyle has also been invited to the White House to participate in national cybersecurity initiatives for K-12 education. He actively serves on multiple national advisory boards, helping shape the future of technology in public education.

Through his commitment to digital innovation and safety, Kyle sees the endless potential of our students, staff, families, and community working together to make Arlington ISD the leading choice for building student futures.

Scott Kahl - Chief Human Resources Officer

Scott has served Arlington ISD as the Assistant Superintendent and Chief Human Resources Officer since January of 2014. He previously received his Master of Science degree in Industrial/Organizational Psychology from San Francisco State University and a Bachelor of Science degree in Industrial/Organizational Psychology from Saint Mary's College of California. Scott holds a Senior Professional in Human Resources certification (SPHR) and the SHRM Senior Certified Professional certification (SHRM-SCP).

His human resources career to date has included 12 years with Arlington ISD in education, over 15 years with National Semiconductor in high tech manufacturing, as well as other HR management roles with Parker Hanifin, Ecolab, and CSX.

Scott has extensive experience in high volume recruiting campaigns, employee relations and employment law, compensation management, and health care plan administration.

Scott has previously served on the Arlington Chamber of Commerce Board of Directors, Arlington ISD Education Foundation Board, and the Tarrant County Workforce Board.

ADMINISTRATION (continued)

Taina Northington - Chief Communications Officer

Taina Northington serves as the Chief Communications Officer for Arlington ISD, bringing a dynamic blend of award-winning journalism, strategic marketing, and public education advocacy to the district. A Lone Star Emmy-winning former news anchor, Northington is a proven leader in brand strategy, crisis communications, and community engagement.

Prior to joining Arlington ISD, Northington led communications and marketing for Killeen ISD, overseeing 52 campuses and earning more than 75 Gold Awards from the Texas School Public Relations Association, including statewide recognition for excellence in employee engagement.

Known for her powerful storytelling and relentless focus on connection, Northington is committed to making Arlington ISD a destination district—one where families feel informed, supported, and inspired. She holds a communications degree from the University of the Incarnate Word and serves on several committees dedicated to public education.

Dr. Christi Buell - Assistant Superintendent of Teaching and Learning

Dr. Christi Buell currently serves as the Assistant Superintendent of Teaching and Learning. Dr. Buell also served as an Assistant Superintendent of School Leadership from 2021-2025 and as an Area Superintendent in AISD from February 2014 - June 2021. Prior to that, she was a Principal at Mary Moore Elementary in Arlington ISD. She has also served as an Executive Director of School Leadership in Dallas ISD, Dallas, Texas; a Principal Coach, Curriculum Supervisor and Elementary Principal in Hillsborough County, Tampa, Florida; an Elementary Principal in Millard Public Schools, Omaha, Nebraska; a K-8 Principal in Franklin Special School District, Franklin, Tennessee; an Elementary Principal in Wylie ISD, Wylie, Texas; and an Assistant Principal and Elementary Teacher in Garland ISD, Garland, Texas. She holds a bachelor's degree from Texas A&M University, a master's degree from East Texas State University and a doctorate from Texas A&M University-Commerce. She also holds both Mid-Management and Superintendent Certifications.

Dr. Natalie Lopez - Assistant Superintendent of Research and Accountability

Dr. Natalie Lopez was named Assistant Superintendent of Research and Accountability in June of 2021. Dr. Lopez has served in the Research and Accountability department for nine years, first as the Coordinator of Research and Evaluation, and then as the Director of Research and Analysis. She has eleven years of experience teaching secondary math and holds a Principal as Instructional Leader (EC-12) certificate. Dr. Lopez holds a bachelor's degree from The University of Texas at Austin, a master's degree in Educational Administration from The University of Texas at Arlington, and a doctorate in Educational Leadership and Policy from The University of Texas at Arlington.

ADMINISTRATION (continued)

W.M. Kelly Horn - Assistant Superintendent of Facility Services

Kelly Horn has served as the Assistant Superintendent of Facility Services since June of 2021. He began his service in the Arlington Independent School District in November 2015, as the Executive Director of Plant Services. Prior to joining Arlington ISD, he served in Irving ISD for seven years as the Director of Facility Services and six years as the Construction Project Manager. Before moving into the school business industry, he served as a marketing, sales, and distribution executive in several engineered products industries. He has over 35 years of experience in product engineering and facility services management. He graduated from Texas A&M University with a Bachelor of Science in Industrial Distribution.

He has served as president-elect on the boards of the Association for Learning Environments (A4LE), North Texas Chapter, and the North Texas Facilities Services Association (NTFSA), a TASBO affiliate. He is active with the Texas Association of School Business Officials (TASBO) and is RTSBA (Registered Texas School Business Administrator) certified.

Bridget Lewis - Executive Director of Financial Services

Bridget Lewis has served as the Executive Director of Financial Services since June 2022. She began her service in the Arlington Independent School District in February 2021 as the Director of Accounting. Prior to joining the district, she worked for seven years as the Business Manager for Everman ISD. She has an additional nine years of accounting experience working for Region 11, Manara Academy, and Kennedale ISD. Bridget earned her BBA in Business from Northwood University, MBA from American InterContinental University, and Registered Texas School Business Administrator Certification from the Texas Association of School Business Officials (TASBO).

Sheena Joslyn - Director of Budget and Finance

Sheena Joslyn joined the District in July 2019. She began her public school district career with Birdville Independent School District. She has also worked for both Kennedale and Palacios Independent School Districts. Prior to Sheena's public-school experience, she was in the United States Air Force and worked in collections and banking. Sheena earned her BBA in Business from Stephen F. Austin State University and her MBA from Texas Woman's University, each with honors. In 2024, Sheena became a Registered Texas School Business Administrator with the TASBO.

June Orth - Director of Accounting

June Orth joined the District in August 2025, beginning her career in public school district finance. Prior to joining the District, she accumulated more than 20 years of experience in higher education, serving in leadership roles including Assistant Vice President and Controller, Senior Associate Controller, and Internal Auditor. She is a Certified Public Accountant with a bachelor’s degree in business administration and a master’s degree in accounting from The University of Texas at Dallas.

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CERTIFICATE OF BOARD

Arlington Independent School District	Tarrant	220-901-11
Name of School District	County	Co. - Dist. No.

We, the undersigned, certify that the attached auditors' report of the above named school district was reviewed and _____ approved _____ disapproved for the year ended June 30, 2026, at a meeting of the board of school trustees of such school district on the 19th day of November 2026.

Signature of Board Secretary

Signature of Board President

Arlington
INDEPENDENT SCHOOL DISTRICT

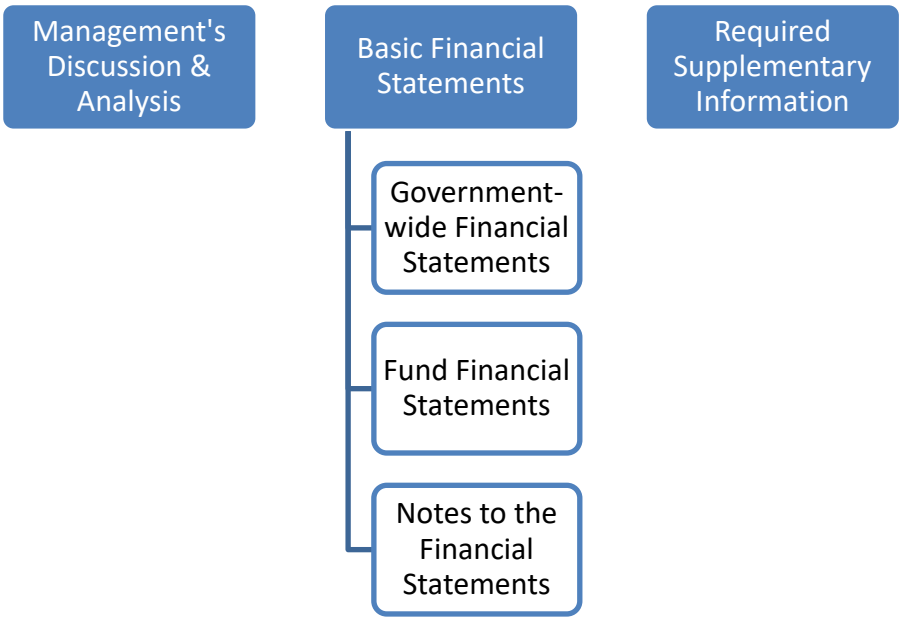
Arlington
INDEPENDENT SCHOOL DISTRICT

November 5, 2026

To the Board of Trustees and Citizens of the Arlington Independent School District:

Section 44.008 of the Texas Education Code requires that all school districts file an annual report with the Texas Education Agency within 150 days of the close of each fiscal year. The district must hire at its own expense an independent auditor to conduct an independent audit of its financial statements and provide an opinion on its annual financial and compliance report. The independent auditor must be associated with a certified public accountant (CPA) firm. The financial statements of the District for the fiscal year ended June 30, 2026, are enclosed and have been audited by Whitley Penn, LLP.

This report consists of management's representations concerning the finances of the district. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To the best of our knowledge and belief, we assert that this financial report is complete and reliable in all material respects. The annual financial report consists of three components: *Management's Discussion & Analysis, Basic Financial Statements,* and *Required Supplementary Information.*



The goal of the independent audit is to provide reasonable assurance that the financial statements of the district for the fiscal year ended June 30, 2026, are free of material misstatement. The independent audit involves examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the district's financial statements for the fiscal year ended June 30, 2026, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP also requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

The independent audit of the financial statements is part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports may be found in the Federal Awards section of this report.

District Profile

The Arlington Independent School District was established as a political subdivision of the State of Texas and incorporated in 1902. It lies halfway between Dallas and Fort Worth and serves students in four cities - the City of Arlington, the Tarrant County portion of the City of Grand Prairie, the Town of Pantego, and the City of Dalworthington Gardens. It is fully accredited_ by the TEA and is regulated by the Texas Education Code as established by the Texas State Legislature. The district is not a component unit of any other entity, nor does it have any component units within its overall structure.

During the 2025-2026 school year, AISD served a total enrollment of 51,139 students. For the 2026-2027 school year, AISD anticipates serving approximately 49,000 students.

The Arlington Independent School District is the 13th largest school district in Texas. The district currently operates six traditional high schools - one with a specialized fine arts and dual language program, two collegiate high schools, one high school for emerging bilingual and at-risk students, a secondary level Career and Technical Center, a secondary level Agricultural Science Center, a secondary level Center for Visual and Performing Arts, 10 junior high schools - one with a specialized fine arts and dual language program, a secondary level alternative school, 47 traditional elementary schools, two elementary level fine arts/dual language academies, one elementary level leadership academy, one elementary level STEM academy, one elementary level world language academy, Universal Pre-K at 51 locations, and a district-wide Athletics Center.

The age of the district's facilities varies greatly. In 2018, The District performed a facilities assessment to evaluate the physical condition and educational adequacy of all facilities. The 2019 Bond Program addresses deficiencies identified through the assessment and is providing necessary facility improvements and replacements for the district through the year 2026. The 2019 Bond Program is discussed in the Major Initiatives section. The district continually monitors and evaluates all facilities for infrastructural needs and long-range master planning.

The mission of the Arlington Independent School District is to empower and engage all students to be contributing responsible citizens striving for their maximum potential through relevant, innovative and rigorous learning experiences. The district provides regular, special education, career/technology, gifted/talented, and bilingual/ESL curricula to meet the needs of the diverse student population. Additionally, a broad range of electives, extra-curricular, and concentrated advanced academic programs are also offered to enhance learning opportunities beyond core curriculum. AISD currently offers the International Baccalaureate World School Program at four of its high schools. The district also offers an Advanced Placement program that gives students the opportunity to graduate with 30 or more college credits and also offers dual-credit choices so that students at each high school can take advantage of earning onsite AISD and Tarrant County College credits.

Governance

The district is under the control and management of a board of seven trustees, each of whom is elected by the district's registered voters to serve a three-year term. All the trustees are elected at-large and serve without compensation. The elections are staggered so that not all positions are up for election during the same year.

In general, the Board adopts policies, sets direction for curriculum, employs the Superintendent and oversees the operations of the district and its schools. Besides general Board business, Trustees are charged with numerous statutory regulations, including approving the tax assessor/collector, calling trustee and other school elections and canvassing the results, organizing the Board and electing its officers. The Board is also charged with setting the tax rate, acting on real property matters, setting salary schedules, acting as a board of appeals in personnel and student matters, confirming recommendations for textbook adoptions, and adopting and amending the annual budget.

Local Economy

Arlington's diverse economy and unique location within the Dallas/Fort Worth (DFW) Metroplex drive the city's growth. Arlington hosts employers from a variety of industries, including defense contractors, automobile manufacturers, high-tech companies, higher education institutions, major finance companies, medical facilities and entertainment companies. The area's major transportation systems afford area businesses easy access to cities throughout the world. Arlington is fifteen minutes from DFW International Airport, one of the busiest airports in the world. Interstate Highways 20 and 30 are the major east/west arteries through the city. Access to Interstate Highway 35, traversing the United States from Mexico to Canada, is also convenient. Rail transportation is available for both public transportation and freight. Arlington is known as the "premier entertainment hub of the region." The five main entertainment attractions are: Six Flags Over Texas amusement park; Texas Ranger's Globe Life Ballpark, Six Flags Hurricane Harbor water park, Texas Live! and AT&T Stadium, home of the Dallas Cowboys. AT&T Stadium has hosted numerous NFL and college games, major concerts, the 2019 PBR Global Cup, the Cotton Bowl, and Super Bowl XLV.

Factors affecting Financial Control

Management of the District has established a comprehensive internal control framework that is designed both to protect the district's assets from loss, misuse or theft, and to compile sufficient reliable information for the preparation of the district's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the district's comprehensive framework of internal controls has been designed to provide reasonable assurance rather than absolute assurance that the financial statements will be free from material misstatement.

Budgetary Control

The annual budget serves as the foundation for the district's financial planning and control. Texas State law requires the Board president to call a Board meeting for the purpose of discussing and adopting the budget and the tax rate. Notice of this meeting must be published at least 10 days but not more than 30 days before the public meeting. The budget must be adopted prior to June 30.

The district maintains budgetary controls throughout all of its financial systems. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the official budget adopted by the Board. The Board adopts an official budget for the General Fund, Debt Service Fund, Capital Projects Fund, and Child Nutrition Fund. In accordance with procedures prescribed by the State Board of Education, budget amendments that affect the total amount in a fund or functional spending category must be approved by the Board prior to expenditure of funds. The functional level is specified by Board policy as the legal level of budgetary control. Budgetary control is maintained at the organizational level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors.

Outstanding encumbrances at the end of the fiscal year are an assignment of fund balance and are treated as expenditures in the subsequent year upon receipt of goods and services.

Major Initiatives

Academic Achievement

Arlington ISD is committed to providing all students with a rigorous, innovative and highly relevant learning experience that captures learners' creativity and provides them with a pathway to develop skills aligned to their post-secondary life goals. This effort includes the development and effective implementation of a guaranteed and viable curriculum and meaningful programming that fosters the implementation of researched-based instructional practices in the classroom.

In the 2025-2026 school year, the Board of Trustees adopted five priorities focused on fostering a high-quality learning experience for students. These included:

- Academic Growth: Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning;
- Culture: Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families;
- Safety & Discipline: Create safe and productive learning environments in which every student and staff member can thrive;
- Marketing & Engagement: Involve families and community stakeholders as values partners in student learning; and
- Talent & Resources: Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

AISD has developed programs to cultivate these skills in students in a way that allows them to explore their interests and prepare for future post-secondary and workforce opportunities. Some of these programs include:

- In partnership with Tarrant County College, **Arlington College and Career High School (ACCHS)** is an early college high school that provides students with the opportunity to earn a high school diploma and an associate degree in applied sciences simultaneously. In fall 2026, the district launched its first **virtual Early College High School (ECHS),** providing students with an exclusive online opportunity to pursue college coursework and earn college credit while completing their high school education.
- **Crow Leadership Academy** is an International Baccalaureate Primary Years Program school with an emphasis on service learning. Through its inquiry-led, transdisciplinary framework, the International Baccalaureate Primary Years Program challenges students to think for themselves and take responsibility for their learning as they explore local and global issues and opportunities in real-life contexts.
- **Pearcy STEM Academy** affords students the opportunity to have real-world problem solving embedded into all math and science classes, with an emphasis on life-ready skills (problem-solving, creativity, communication, collaboration, and critical thinking). These students also participate in STEM-related field trips/speakers, campus clubs and competitions.
- At **Wimbish World Language Academy,** students can choose between English/Spanish and English/French dual-language programming while also receiving cultural awareness education, an introduction to a third language and summer programming.
- **Arlington Collegiate High School** at Tarrant County College-Southeast Campus is an innovative high school that allows students who likely would not otherwise consider attending college the opportunity to earn a high school diploma and an associate degree simultaneously.

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- **Career and Technical Education Programs** allow our high school students the opportunity to apply to participate in programs such as the AISD Fire and Police Academies, cosmetology, health care rotations, sports and entertainment marketing, technical dual credit, culinary arts, HVAC, accounting, and many more. AISD offers 69 junior and senior level Career Technical Education courses and 29 industry certification exams at the Dipert Career and Technical Center. Freshman and sophomore classes are held at the home high schools. Seventy-six percent of secondary students are enrolled in the career and technical education program.
- **Corey and Jones Academies of Fine Arts and Dual Language (FADL)** give elementary students the opportunity to learn Spanish, Mandarin, visual arts, music (choral, strings and piano), dance and theater. Both fine arts instruction and second language acquisition help students increase cognitive abilities, improve thinking and verbal skills, enhance motor skills and problem-solving ability, and improve SAT scores.
- Gunn Junior High School Fine Arts and Dual Language (FADL) Academy- This program serves as the middle level program for students participating in the FADL programming at both Corey and Jones Academies. Students participating in this program have opportunities to specialize in their chosen area of the fine arts as well as continue to foster their mastery of both Spanish and a third language of their choice.
- **STEM Academy at Martin High School** students have the opportunity to earn high school and college credits along four pathways - engineering, biology/biomedical science, computer science and math/ science.
- **Arlington High School Fine Arts** & **Dual Language Academy** opened its dual-language program to ninth-grade students in 2024-25, providing students from Gunn Academy the opportunity to continue their dual-language and fine arts pathways. The program offers a full-immersion experience, supporting students in developing bilingualism and biliteracy while pursuing their academic and fine arts goals.

Additionally, the District expanded educational options for students with the addition of Pathways in Technology Early College (P-TECH) High School programs providing students with the opportunity to expand skills while simultaneously earning both a high school diploma and associate's degree. These opportunities include:

- **Pathways in Technology Early College High School (PTECH) at Bowie High School**- This early college high school prepares students for success in the high demand area of health science careers.
- **Pathways in Technology Early College High School (PTECH) at Lamar High School**- This early college high school prepares students for the emerging technology fields focusing on cybersecurity, information technology and in the broad and expansive field of business administration and accounting.
- **Pathways in Technology Early College High School (PTECH) at Seguin** - This early college high school prepares students for success in the highly diverse area of engineering.
- **Pathways in Technology Early College High School (PTECH) at Sam Houston High School**- This early college high school prepares students for success in the vast fields of technology and logistics.

AISD currently offers the **International Baccalaureate World School Programme** at Arlington High School and Bowie High School. Students can graduate with college credit in 37 courses through the district's **Advanced Placement** program: that's the equivalent of one full year of college study. The Advanced Placement curricula include courses in English, math, science, social studies, music theory, computer science, art and foreign languages. AISD, Tarrant County College, University of Texas at Arlington, University of Texas, and Texas Wesleyan University offer dual-credit choices for high school students.

Gifted & Talented Program & Special Education

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Elementary and secondary students identified for gifted and talented services are assured an array of learning opportunities during the school day and through co-curricular and extracurricular activities. Grade-appropriate research skills are incorporated in the curriculum through open-ended assignments, providing a continuum of learning experiences that lead to the development of advanced-level products and/or performances.

The AISD is home to a special education program that focuses on academic success as well as the development of life skills. These programs are uniquely designed to support the individualized learning needs of students with disabilities.

Priority Work

Finally, the District is focused on priority work to advance the achievement of students including:

1. Conducting a Curriculum Management Audit: During the 2025-2026 school year, the District will participate in and finalize a Curriculum Management Audit designed to systematically evaluate how well teaching programs and processes align with the mission of Arlington ISD, identify strengths and opportunities, and provide actionable recommendations to improve curriculum consistency, instructional quality, resource allocation, and student outcomes.
2. Launching the Texas Reads Texas Leads grant focused on systemwide integration of structured literacy in early childhood classrooms. “The overall TXRL goal is for every K-3 student to master foundational reading skills before 3rd grade, and read on grade level before 4th [grade]” (TXRL, 2023); and
3. Implementing a new Professional Learning Plan designed to provide teachers and staff with routine professional learning opportunities that support their growth and development and effective execution of professional roles.

Long-term Financial Planning

The Board recognizes the significance of adopting balanced budgets, sustaining a strong fund balance, and long-range financial planning. The Board has adopted a policy that sets forth parameters for annual budget development and targets the unassigned General Operating fund balance at two-months of operating expenditures. The parameters include prioritizing resources into programs that promote student achievement growth, maintaining competitive compensation to attract and retain a highly qualified workforce, board approval of staffing ratios, balancing the budget with limited use of surplus fund balance for one-time expenditures, and prioritizing any necessary reductions in areas that have the least impact on instruction. General operating needs and capital needs are interdependent and must be considered together to effectively plan for and address the district's long-range financial needs.

Arlington ISD voters passed Propositions A and B for the 2026 Bond election on Saturday, May 2, 2026. Designed to build on the District's 2019 Bond Program and with input from the community-led Capital Needs Steering Committee, the bond consisted of the following areas:

Proposition A, totaling $438,755,000, focuses on major facility upgrades, including ADA and life-safety improvements, modernization and renovations of existing schools, construction of two replacement elementary schools, classroom and capital improvements, academic equipment enhancements for fine arts and special education, safety and security upgrades, and transportation improvements.

Proposition B, at $30,955,000, provides for district technology advancements such as updated student and staff devices, lifecycle equipment replacements, cybersecurity modernization, and telecommunications and infrastructure upgrades.

After going through the issuer rating process and maintaining a stable outlook, $125,000,000 worth of this authorization amount was issued in September 2026 and some projects in the 2026 Bond Program have commenced.

Community involvement in long-range financial planning is a District priority. A Long-Range Facilities Planning Committee was created for fiscal year 2027 with a scope and purpose of providing findings and recommendations from community stakeholders to the Board of Trustees relating to the long-range planning, maintenance, modernization, utilization, and future development of Arlington ISD facilities in support of the District's Strategic Plan. The Board believes the function of the Committee is vital to ensuring responsible stewardship of taxpayer resources, safe and effective learning environments, and alignment between facility investments and the evolving needs of students, staff, and the community.

The objectives of our long-range planning include investing in capital priorities, balancing the budget and enhancing instructional opportunities for all students. The district is committed to involving its stakeholders in financial planning efforts to ensure that the work is transparent, aligns with our strategic plan and meets community priorities.

We have a responsibility to the students of AISD to provide an education that allows them to graduate exceptionally prepared for college, career and citizenship. We are here to meet that responsibility and to serve our students and our staff.

Awards and Acknowledgements

Innovative programs, teachers, and volunteers are all key to the success of AISD students. The 2026 School FIRST Rating was based on an analysis of staff and financial data submitted to the Texas Education Agency for the 2024-2025 school year and fiscal year. Twenty-one indicators were evaluated to determine the rating. AISD received an A rating with an overall score of 100 out of 100.

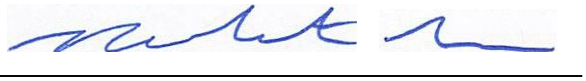
The Government Finance Officers Association ("GFOA") has not completed its review of the 2025 annual comprehensive financial report ("ACFR"). As such, the 2024 Certificate of Achievement for Excellence in Financial Reporting is included instead. This was the 44th consecutive year that the Arlington Independent School District has received this prestigious award. To be awarded a Certificate of Achievement, the District's published ACFR should be easy to read and efficiently organized. This report satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Additionally, the Association of School Business Officials International ("ASBO") awarded a Certificate of Excellence in Financial Reporting by School Systems to the Arlington Independent School District for the 34th consecutive year. The Certificate of Excellence in Financial Reporting for School Systems Program is a voluntary program sponsored by ASBO to foster excellence in the preparation and issuance of school system financial reports. A Certificate of Excellence is awarded to those school systems that have voluntarily submitted their ACFR to an ASBO Panel of Review. Upon completion of a vigorous technical review, the panel of review members concluded that the Arlington Independent School District's financial report met the criteria for excellence in financial reporting. We believe that our current ACFR continues to meet the requirements of the Certificate of Excellence in Financial Reporting by School Systems program, and we are submitting it to ASBO to determine its eligibility for another certificate.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the finance department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report.

We would also like to thank the members of the Board of Trustees for their interest and support in planning and conducting the financial operations of the district in a responsible and progressive manner.

Respectfully submitted,



Norberto Rivas, Chief Financial Officer



Bridget Lewis, Executive Director of Financial Services

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Arlington Independent School District
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Arlington Independent School District

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025

The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

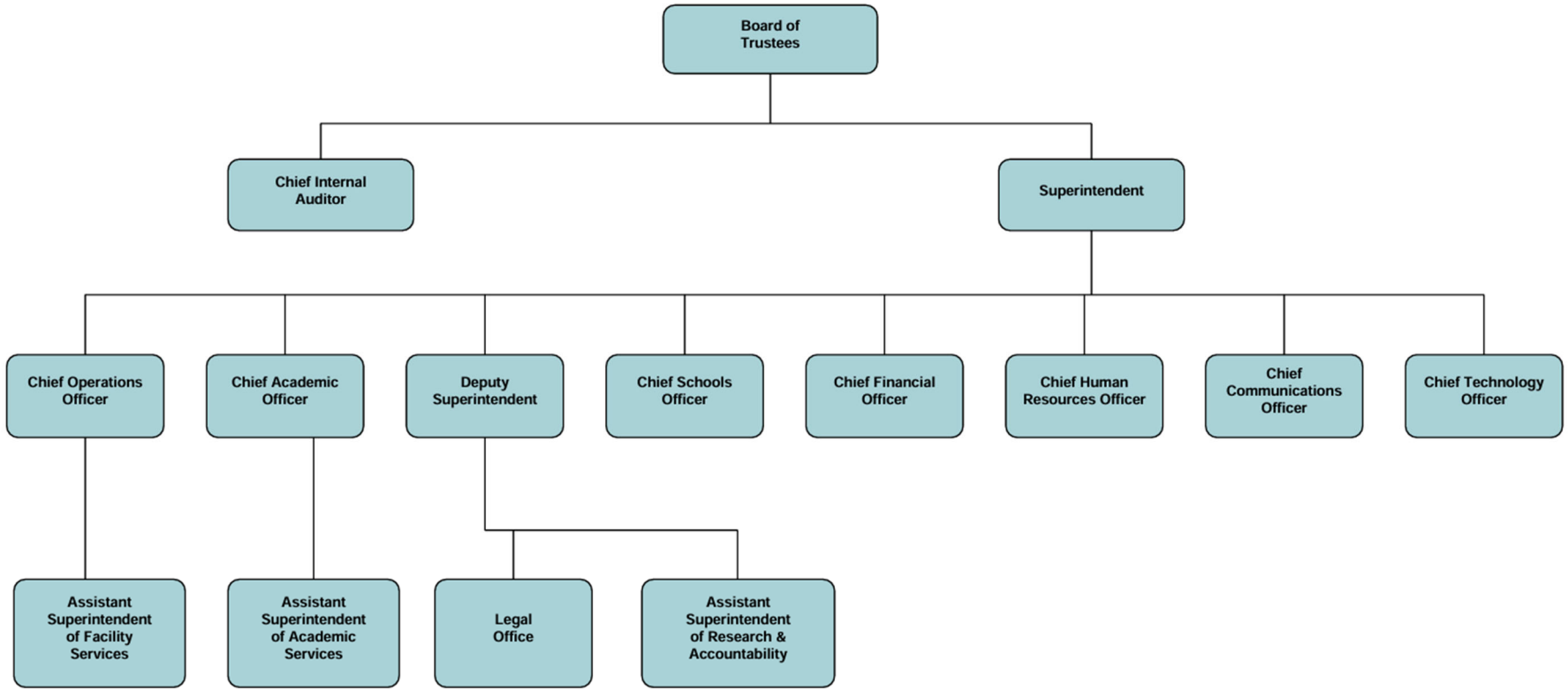
CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Lynn Knight
President

James M. Rowan, CAE, SFO
CEO/Executive Director

ORGANIZATIONAL CHART 2025-26

Arlington ISD



FINANCIAL SECTION

Arlington
INDEPENDENT SCHOOL DISTRICT

whitleypenn

Fort Worth Office
640 Taylor Street
Suite 2200
Fort Worth, Texas 76102
817.259.9100 Main

whitleypenn.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Arlington Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Arlington Independent School District (the "District"), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2026, and the respective changes in financial position, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, General Fund budgetary comparison schedule, pension information, and other-post employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements and required Texas Education Agency (TEA) schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and required TEA schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, statistical section, and Schedule L-1 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Whitley Penn LLP

Fort Worth, Texas
November 5, 2026


Arlington
INDEPENDENT SCHOOL DISTRICT

In this section of the Annual Comprehensive Financial Report, the management of Arlington Independent School District ("the District") offers readers this narrative discussion and analysis of the District's financial performance for the fiscal year ended June 30, 2026. Readers are encouraged to consider the information presented here in conjunction with the District's financial statements, which follow this analysis.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report consists of a series of financial statements, notes to those statements, and other supplementary information.

Basic Financial Statements

The basic financial statements include two types of statements that present different views of the District. Major features of the District's *government-wide* and *fund financial* statements, including the portion of the District government they cover and the types of information they contain, are summarized below:

Type of Statement	Government-Wide	Fund Financials		
		Governmental Funds	***Proprietary Funds***	***Fiduciary Funds***
Scope	Entire District's government (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary	Activities the District operates similar to private businesses	Instances in which the District is the trustee or custodian for someone else's resources
Required Financial Statements	• Statement of net position • Statement of activities	• Balance sheet • Statement of revenues, expenditures, and changes in fund balances	• Statement of net position • Statement of revenues, expenses, and changes in fund net position • Statement of cash flows	• Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of Asset/Liability Information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, short-term and long-term	All assets and liabilities, both financial and capital, short-term and long-term
Type of Inflow/Outflow Information	All revenues and expenses during the year, regardless of when cash is received or paid.	Revenues for which cash is received during or soon after year-end, expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenue and expenses during the year, regardless of when cash is received or paid.	Custodial funds report additions and deductions for contribution received and used. Fiduciary funds present all revenues and expense during the year regardless of when cash is received or paid.

- ***Government-Wide financial statements*** provide information about the activities of the District as a whole and present both a long-term and short-term view of the District's finances.

    - The government-wide financial statements include the Statement of Net Position (Exhibit A-1) and the Statement of Activities (Exhibit B-1). These statements are designed to provide readers with a broad overview of the District's finances. The government-wide statements apply the accrual basis of accounting, which is similar to the accounting basis used by most private-sector companies. The Statement of Net Position includes all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

    - The two government-wide financial statements report the District's net position and changes in them. Net position (the difference between assets, deferred inflows/outflows and liabilities) provides one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, additional factors should be considered, such as changes in the District's property tax base, state funding, or its average daily attendance and the condition of the District's facilities.

- ***Fund financial statements*** report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds, as opposed to the District as a whole. Laws and bond covenants require the District to establish some funds, such as grants received under the Every Student Succeeds Act from the U.S. Department of Education. The District's administration establishes other funds to help it control and manage money for specific purposes. The three kinds of funds used by the District - governmental, proprietary and fiduciary - use different accounting approaches:

    - ***Governmental funds*** - Most of the District's basic services are reported in governmental funds. These funds use modified accrual accounting (an accounting method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. Governmental fund information helps users determine the availability of financial resources to finance the District's programs. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

    - ***Proprietary funds*** - provide the same type of information as the government-wide financial statements, only in more detail. Fund financial statements tell how goods or services of the District were sold to external customers and how funds were accumulated and costs were allocated internally among various functions. There are two proprietary fund types: (1) Enterprise funds and (2) Internal service funds. The District operates one enterprise fund that accounts for its Natatorium. Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. The District has two internal service funds, the Print Shop and the Workers' Compensation Funds.

    - ***Fiduciary funds*** - provides financial information about activities for which the District acts solely as a trustee, or fiduciary, or custodian, for money raised by student activities. These resources can be used only for the student groups that raised the funds; therefore, they are recorded in custodial funds. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the financial statements. The District uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies). The notes to the financial statements are referenced as Exhibit F-1 in this report.

Other Supplementary Information

This annual report contains other supplementary information in addition to the basic financial statements and the notes to the financial statements. Management's Discussion and Analysis (this section) is required supplementary information under governmental accounting standards. The District presents a budgetary comparison schedule for the General Fund and the District's progress in funding its obligations to provide pension and OPEB benefits to its employees. The report section labeled "Required TEA Schedules" contains data used by monitoring or regulatory agencies for assurance that the District is using supplied funds in compliance with the terms of grants. The unaudited "Statistical Section," includes selected financial and demographic information, generally presented on a multi-year basis.

FINANCIAL SUMMARY AND DETAILED ANALYSIS

Net Position

Net position over time may serve as a useful indicator of a government's financial position. In the case of the District assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $238 million, at the close of the most recent fiscal year, a decrease of $36 million from the previous year.

NET POSITION
(in thousands)

	Governmental Activities (in '000s)					
	2026		2025		Increase/(Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	$ 714,572	34%	$ 913,749	41%	$ (199,177)	-22%
Capital assets	1,385,696	66%	1,341,555	59%	44,141	3%
Total Assets	**2,100,268**	**100%**	**2,255,304**	**100%**	**(155,036)**	-7%
Total Deferred Outflows of Resources	**130,785**	**100%**	**139,492**	**100%**	**(8,707)**	**100%**
Current liabilities	134,164	8%	137,348	7%	(3,184)	2%
Long-term liabilities	1,645,193	92%	1,786,049	93%	(140,856)	98%
Total Liabilities	**1,779,357**	**100%**	**1,923,397**	**100%**	**(144,040)**	-7%
Total Deferred Inflows of Resources	**213,646**	**100%**	**197,566**	**100%**	**16,080**	**100%**
Net Position						
Net investment in capital assets	358,848		320,688		38,160	
Restricted	38,160		50,991		(12,831)	
Unrestricted	(158,958)		(97,846)		(61,112)	
Total Net Position	**$ 238,049**		**$ 273,833**		**$ (35,784)**	

Governmental Activities

A large portion of net position, $359 million, reflects the District's investment in capital assets (e.g., land, buildings, furniture, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position of $38.160 million represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of $162 million, which is a $64 million decrease from the prior year. The net pension and net OPEB liabilities totaled $240 million and $116 million, respectively.

Current and other assets decreased by $199 million primarily reflecting a decline in cash and investments as the District continued facility construction and a $16 million decline in the amounts due from other governments. The ongoing construction activity is reflected in the $44 million increase in capital assets.

Current liabilities decreased by $3 million due to a decrease in accounts payable of $6.3 million, a decrease in interest payable of $1 million, offset, by an increase in accrued wages of $3.7 million. Long-term liabilities decreased by $140 million. The net pension and OPEB liabilities decreased by $39 million in total and bonds payable decreased by $88 million.

Business-Type Activities

The District operates its Natatorium as a business-type fund. As shown below, net position increased by $26 thousand from fiscal year 2025. While liabilities remain constant, total assets, specifically cash, increased by $25 thousand. The charges for services exceeded its expenses by $25 thousand.

	Business-Type Activities		
	2026 Amount	2025 Amount	Increase/ (Decrease)
Total Assets	$ 363,288	$ 338,135	$ 25,153
Total Liabilities	12,832	13,385	(553)
Unrestricted Net Position	$ 350,456	$ 324,750	$ 25,706

Changes in Net Position

Governmental Activities

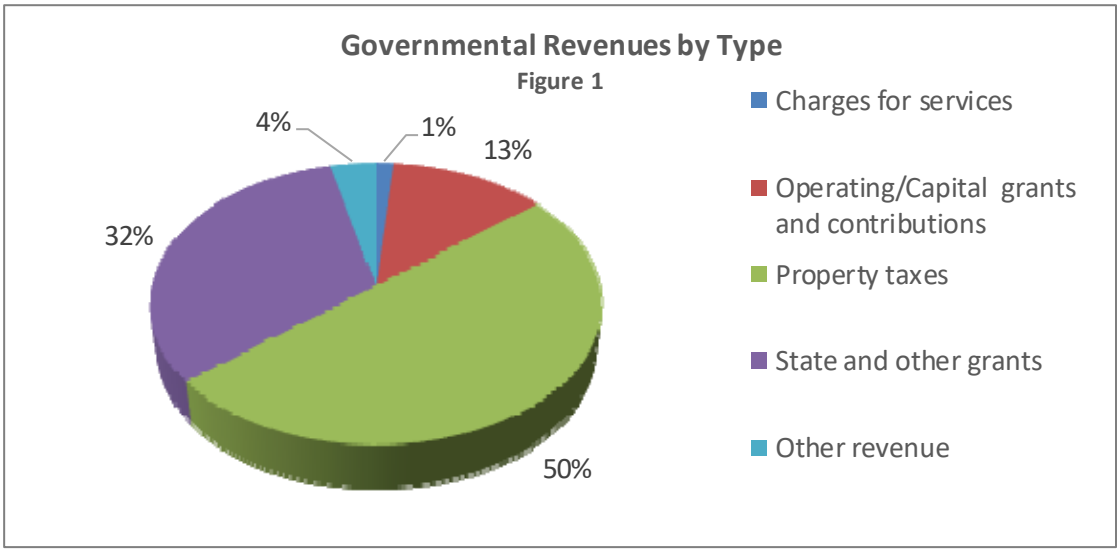
Total net position of the District decreased by $36 million, including the $10 million restatement, over last year. The District added capital assets of $94 million and depreciation/amortization of $50 million. a $39 million decrease in the net pension and OPEB liabilities, which decreases the pension and OPEB expenses.

Funding for government-wide activities is by the specific program revenue or through general revenues such as property taxes and investment earnings. Revenues from governmental activities totaled $802 million for fiscal year 2026. The costs of all governmental programs and services were $828 million. The net effect of these items resulted in a decrease in net position of $26 million. Key elements of this change are illustrated in the following table:

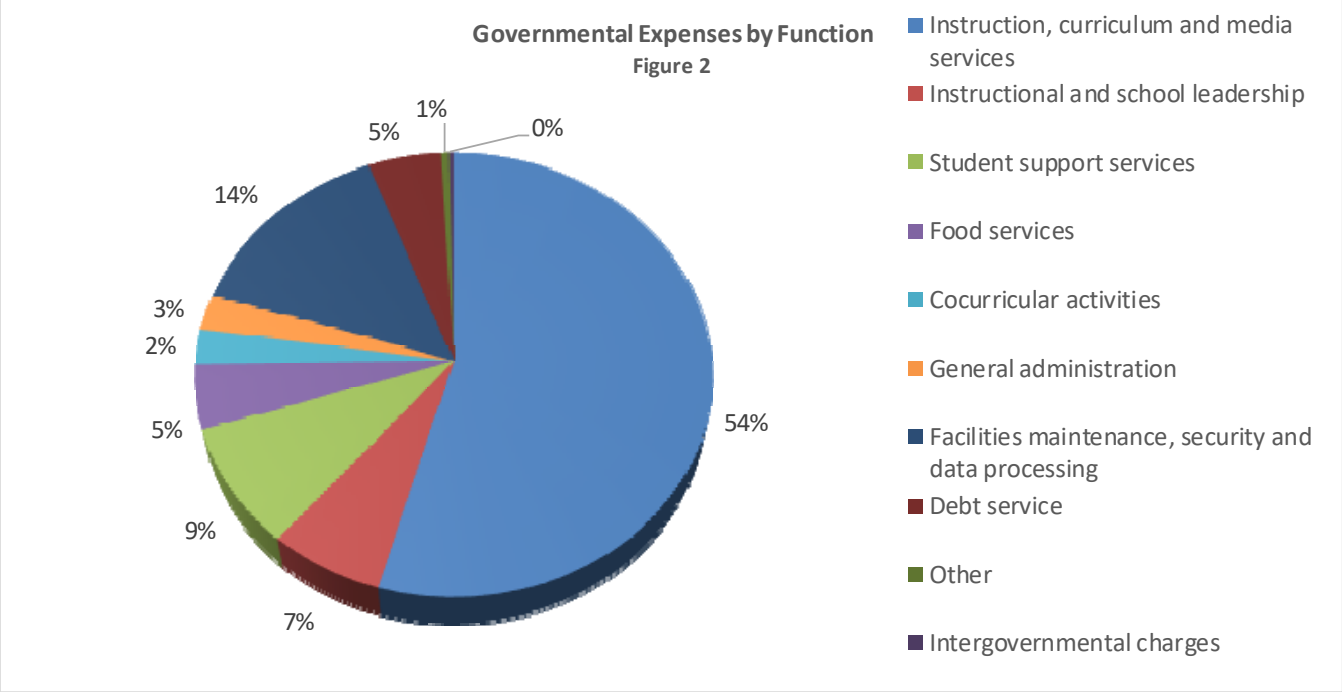
CHANGES IN NET POSITION
(in thousands)

	Governmental Activities					
	2026		2025		Increase/(Decrease)	
	Amount	%	Amount	%	Amount	%
Revenues						
Program Revenues:						
Charges for services	$ 11,642	1%	$ 11,456	1%	$ 186	2%
Operating grants	102,202	13%	132,130	16%	(29,928)	-23%
General Revenues:						
Property taxes	400,553	50%	416,321	51%	(15,768)	-4%
State Aid - Formula Grants	257,260	32%	226,705	28%	30,555	13%
Grants and contributions not restricted	-	0%	360	0%	(360)	-100%
Investment earnings	26,990	3%	32,911	4%	(5,921)	-18%
Other	3,214	0%	1,785	0%	1,429	80%
Total Revenues	**801,861**	**100%**	**821,668**	**100%**	**(19,807)**	**-2%**
Expenses						
Instruction, curriculum and media services	448,190	54%	441,078	53%	7,112	2%
Instructional and school leadership	55,553	7%	52,621	6%	2,932	6%
Student support services	73,901	9%	71,254	9%	2,647	4%
Food services	38,347	5%	37,020	4%	1,327	4%
Cocurricular activities	20,092	2%	18,646	2%	1,446	8%
General administration	21,408	3%	18,813	2%	2,595	14%
Facilities maintenance, security and data processing	119,329	14%	124,313	15%	(4,984)	-4%
Community services	2,718	0%	3,295	0%	(577)	-18%
Debt service	40,700	5%	48,439	6%	(7,739)	-16%
Facilities planning	1,280	0%	3,595	0%	(2,315)	-64%
Contracted instruction services between districts	3,762	0%	3,950	0%	(188)	
Intergovernmental charges	2,354	0%	2,287	0%	67	3%
Total Expenses	**827,634**	**100%**	**825,311**	**100%**	**2,323**	**0%**
Increase (Decrease) in Net Position	(25,773)		(3,644)		(22,129)	
Net Position - Beginning, restated	263,823		277,478		(13,655)	
Net Position - Ending	**$ 238,050**		**$ 273,834**		**$ (35,784)**	

Revenues. The District's total revenues for governmental activities were $802 million, representing a decrease of $20 million from the previous year. A majority of this decrease is due to a decrease in property taxes of $16 million. As illustrated in Figure I, 50% of the District's revenue comes from local property taxes, 32% from state aid, and 13% from operating grants and contributions.



Expenses. The District's total expenses were $828 million, representing an increase of $2 million from the previous year. The majority of this increase is due to increased instruction and instructional related costs of $7 million as a result of the HB 2 Teacher Retention Allotment. The District facilities maintenance, security and data processing costs decreased by $5 million and debt service expenditures decreased by $8 million. As illustrated in Figure II, the District's primary functional expenses are instruction (54%), facilities maintenance, security and data processing (14%), Student support services (9%), Instructional and school leadership (7%), and interest on long-term debt (5%).



Business-Type Activities

For fiscal year 2026, revenues totaled $335 thousand for user charges. The expenses totaled $309 thousand resulting in a change in net position of $26 thousand.

Business-Type Activities	2026 Amount	2025 Amount	Increase/ (Decrease)
Revenues	$ 334,642	$ 319,910	$ 14,732
Expenses	308,936	190,908	118,028
Increase in Net Position	25,706	129,002	(103,296)
Net Position- Beginning	324,750	195,748	129,002
Net Position- Ending	$ 350,456	$ 324,750	$ 25,706

Detailed Analysis of Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the District's net resources available for spending at the end of a fiscal year.

At the end of the fiscal year, the District's governmental funds reported a combined fund balance of $589 million, which was a decrease of $193 million from the $781 million prior year balance. Primary drivers included $156 million attributed to activity in the capital projects fund, $10 million of funds used for a refinancing transaction in the debt service fund and $22 million used in the General Fund.

General Fund. The General Fund is the chief operating fund of the District. Even though there was a $60 million operating transfer in from the local capital projects fund and a $3 million operating transfer in from unrestricted net position in the worker's compensation fund, the District's total fund balance still decreased. The fund balance for the General Fund (Exhibit C-1) is $248 million for the year ended 2026 and $270 million for the year ended 2025, representing a decrease of $22 million due to the following:

- Expenditures exceeded total revenues plus other financing sources by $12,211,682.
- There was a prior period adjustment correcting a balance sheet account that affected beginning fund balance by $10,010,272

Property tax revenue decreased by $10 million in the current year, primarily due to lower taxable values and a decrease in the property tax rate. In fiscal year 2025, the maintenance and operations tax rate was $0.81280 and it decreased to $0.8022 in fiscal year 2026.

Of the $248 million total fund balance, $3 million is non-spendable, $81 million is assigned and $164 million is unassigned.

Debt Service Fund. The Debt Service Fund has a total fund balance of $50 million at year-end, all of which is restricted to service the District's outstanding debt. Fund balance decreased by $10 million. This includes the bond refunding that took place during the fiscal year, which included approximately $10 million of resources from its own proceeds and the remainder was funded through refunding bonds, whose proceeds were placed in escrow.

Capital Projects Fund. The Capital Projects Fund ended the current fiscal year with a fund balance of $280 million which was a decrease of $156 million from the prior year balance of $437 million. $98 million of this decrease was due to expenditures in the 2019 bond program, leaving a $279 million balance restricted to liquidate contracts and to pay for capital acquisitions for ongoing and new projects under the 2019 bond program. The remaining fund balance decrease was due to an operating transfer into the General Fund from the local capital funds portion of the fund. (Exhibits C-1 and C-3).

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

At the end of 2026, the District had $1.4 billion invested (net of accumulated depreciation and amortization for right-to-use assets) in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, maintenance, and food service. This amount represents a $44 million, or 3%, increase over the prior year.

CAPITAL ASSETS
(Net of Depreciation/Amortization, in thousands)

	Governmental Activities				Increase	
	2026	%	2025	%	(Decrease)	%
Land	$ 94,533	7%	$ 92,655	7%	$ 1,878	2%
Buildings and improvements	886,002	64%	888,089	66%	(2,087)	0%
Furniture and equipment	23,661	2%	24,020	2%	(359)	-1%
Construction in progress	379,351	27%	336,248	25%	43,103	13%
SBITA assets	2,149	0%	542	0%	1,607	100%
Total	$ 1,385,696	100%	$ 1,341,554	100%	$ 44,142	3%

Construction in progress was the primary driver for the increase in capital assets as a result of ongoing projects from the 2019 bond program. The most notable projects in progress are Arlington High School, Joey Rodriguez High School and Martin High School and Athletic Field of $92 million, $64 million, and $50 million, respectively. In addition, the amount of right-to-use assets increased by approximately $2 million for the addition of a subscription asset. Depreciation/amortization expense totaled $50 million with the instruction as the primary expense.

Long-term Financing Activity

The District maintained its high underlying credit ratings of AA from Standard and Poor's Corporation and Aa1 from Moody's Investor Service, Inc. The District's bonds qualify for the AAA State's Permanent School Fund Guarantee. These ratings result in lower debt issuance costs for the District.

At the end of fiscal years 2025 and 2026, the District had total debt outstanding of $1.4 billion and $1.3 billion, respectively. Most of the District's debt is for bonded debt, all of which is considered to be direct tax supported debt. The District issued the 2025 Tax Refunding Bonds, Series 2025 A in the amount of $61 million.

More detailed information about the District's outstanding debt is presented in Note 6 to the financial statements.

OUTSTANDING DEBT
(in thousands)

	Governmental Activities		
	2026	2025	Increase (Decrease)
Bonds Payable	$ 1,136,315	$ 1,224,080	$ (87,765)
Bond Premiums	135,768	145,404	(9,636)
SBITA liability	2,191	558	1,633
Compensated absences	684	1,174	(490)
Arbitrage liability	15,118	20,397	(5,279)
Total	$ 1,290,076	$ 1,391,613	$ (101,537)

Currently Known Facts, Decisions or Conditions

The District adopted a $656 million budget for the 2026-27 fiscal year and had approximately 135 days' worth of operating expenditures when considering the fiscal year 2026 ending assigned plus unassigned fund balance, thus adhering to the District's formal fund balance policy noted below.

> The District shall maintain a fund balance in the general fund equal to at least 25 percent of its general operating expenditures, excluding any non-spendable fund balance. If the Board determines this fund balance cannot be obtained for the proposed budget, it shall be the goal of the Board to reach the balance within a specified period, within three years.

The 2026-2027 budget was legally adopted by the Board of Trustees on June 16, 2026 with a $60 million deficit. District leadership continues to evaluate measures to achieve long-term structural balance while maintaining alignment with the District's Strategic Plan and achieved its 2025-2026 Key Performance Measure of reducing a portion of the deficit by reducing $23 million worth of expenditures for the 2026-2027 budget year. Even with the $60 million adopted deficit, Arlington ISD is projected to maintain a healthy total fund balance with at least 90 days-worth of operating expenditures, or 25%, by the end of June 30, 2027.

The District's Maintenance & Operations (M&O) tax rate compressed from $0.8022 in 2025-26 to $0.7954 in 2026-27 per $100 valuation, while the Interest and Sinking (I&S) tax rate increased by 1 cent to $0.3007 to support the authorized debt that was issued for the 2026 Bond program. Based on historical trends and demographer reports, the District anticipates a decrease in enrollment and budgeted for approximately 49,000 students.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Finance Department at Arlington Independent School District, 690 East Lamar Blvd, Arlington, Texas 76011.

Arlington
INDEPENDENT SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

Arlington
INDEPENDENT SCHOOL DISTRICT

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Exhibit A-1

STATEMENT OF NET POSITION

June 30, 2026

Data Control Codes		Governmental Activities	Business-Type Activities	Total
	Assets			
1110	Cash and cash equivalents	$ 536,965,572	$ 356,527	$ 537,322,099
1120	Current investments	89,898,829	-	89,898,829
1225	Property taxes receivable, net	9,082,889	-	9,082,889
1240	Due from other governments	67,952,572	-	67,952,572
1260	Internal balances	(6,761)	6,761	-
1290	Other receivables, net	3,732,201	-	3,732,201
1300	Inventories	6,220,701	-	6,220,701
1410	Prepaid items	669,636	-	669,636
1490	Other current assets	55,868	-	55,868
	Capital assets not subject to depreciation/amortization:			
1510	Land	94,532,672	-	94,532,672
1580	Construction in progress	379,351,308	-	379,351,308
	Capital assets net of depreciation/amortization:			
1520	Buildings and improvements, net	886,001,982	-	886,001,982
1530	Furniture and equipment, net	23,661,118	-	23,661,118
1553	SBITA assets	2,149,084	-	2,149,084
1000	**Total Assets**	2,100,267,671	363,288	2,100,630,959
	Deferred Outflows of Resources			
	Deferred charge on refunding	4,665,208	-	4,665,208
	Deferred outflows - pension	67,788,583	-	67,788,583
	Deferred outflows - other post-employment benefits (OPEB)	58,331,683	-	58,331,683
1700	**Total Deferred Outflows of Resources**	130,785,474	-	130,785,474
	Liabilities			
2110	Accounts payable	34,931,638	2,095	34,933,733
2140	Interest payable	18,369,778	-	18,369,778
2150	Payroll deductions and withholdings	9,712,768	-	9,712,768
2160	Accrued wages payable	64,516,007	10,737	64,526,744
2180	Due to other governments	3,317,144	-	3,317,144
2190	Due to others	7,150		7,150
2200	Accrued expenses	2,443,316	-	2,443,316
2300	Unearned revenue	866,318	-	866,318
	Long-term liabilities:			
2501	Due within one year	78,420,829	-	78,420,829
2502	Due in more than one year	1,211,655,098	-	1,211,655,098
2540	Net pension liability	239,593,264	-	239,593,264
2545	Net other post-employment benefits (OPEB) liability	115,523,955	-	115,523,955
2000	**Total Liabilities**	1,779,357,265	12,832	1,779,370,097
	Deferred Inflows of Resources			
	Deferred gain on refunding	36,592,086	-	36,592,086
	Deferred inflows - pensions	30,786,594	-	30,786,594
	Deferred inflows - other post-employment benefits (OPEB)	146,267,654	-	146,267,654
2600	**Total Deferred Inflows of Resources**	213,646,334	-	213,646,334
	Net Position			
3200	Net investment in capital assets	358,848,266	-	358,848,266
	Restricted for:			
3820	Federal and state programs	4,155,860	-	4,155,860
3850	Debt service	34,003,671	-	34,003,671
3900	Unrestricted	(158,958,251)	350,456	(158,607,795)
3000	**Total Net Position**	$ 238,049,546	$ 350,456	$ 238,400,002

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit B-1*

STATEMENT OF ACTIVITIES *Page 1 of 2*

For the Year Ended June 30, 2026

Data Control Codes	Functions/ Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions
	Governmental Activities:			
11	Instruction	$ 426,344,922	$ 868,256	$ 31,770,668
12	Instructional resources and media services	8,232,814	-	715,782
13	Curriculum and staff development	13,612,720	-	6,422,146
21	Instructional leadership	16,933,850	-	4,929,997
23	School leadership	38,619,407	-	646,110
31	Guidance, counseling, and evaluation services	36,446,137	-	2,598,499
32	Social work services	4,166,501	-	1,031,633
33	Health services	8,393,050	-	1,201,944
34	Student transportation	24,894,994	244,585	235,220
35	Food service	38,346,741	4,184,284	32,095,868
36	Extracurricular activities	20,092,148	5,531,666	192,429
41	General administration	21,408,036	-	201,317
51	Plant, maintenance and operations	74,180,586	812,909	365,594
52	Security and monitoring services	23,173,756	-	2,854,229
53	Data processing services	21,975,076	-	109,410
61	Community services	2,717,996	-	2,211,665
72	Interest on long-term debt	40,699,681	-	14,619,355
81	Facilities planning	1,280,149	-	-
91	Purchase of WADA to reduce excess local revenue	3,761,605	-	-
95	Payments to Juvenile Justice Alternative Education Programs	16,512	-	-
99	Intergovernmental charges	2,337,682	-	-
TG	**Total Governmental Activities**	827,634,363	11,641,700	102,201,866
	Business-Type Activities:			
02	Natatorium	308,936	334,642	-
TB	**Total Business-Type Activities**	308,936	334,642	-
TP	**Total Primary Government**	$ 827,943,299	$ 11,976,342	$ 102,201,866

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit B-1*

STATEMENT OF ACTIVITIES *Page 2 of 2*

For the Year Ended June 30, 2026

Data Control Codes	Functions/ Programs	Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities	Business-type Activities	Total
	Governmental Activities:			
11	Instruction	$ (393,705,998)	$ -	$ (393,705,998)
12	Instructional resources and media services	(7,517,032)	-	(7,517,032)
13	Curriculum and staff development	(7,190,574)	-	(7,190,574)
21	Instructional leadership	(12,003,853)	-	(12,003,853)
23	School leadership	(37,973,297)	-	(37,973,297)
31	Guidance, counseling, and evaluation services	(33,847,638)	-	(33,847,638)
32	Social work services	(3,134,868)	-	(3,134,868)
33	Health services	(7,191,106)	-	(7,191,106)
34	Student transportation	(24,415,189)	-	(24,415,189)
35	Food service	(2,066,589)	-	(2,066,589)
36	Extracurricular activities	(14,368,053)	-	(14,368,053)
41	General administration	(21,206,719)	-	(21,206,719)
51	Plant, maintenance and operations	(73,002,083)	-	(73,002,083)
52	Security and monitoring services	(20,319,527)	-	(20,319,527)
53	Data processing services	(21,865,666)	-	(21,865,666)
61	Community services	(506,331)	-	(506,331)
72	Interest on long-term debt	(26,080,326)	-	(26,080,326)
81	Facilities planning	(1,280,149)	-	(1,280,149)
91	Purchase of WADA to reduce excess local revenue	(3,761,605)	-	(3,761,605)
95	Payments to Juvenile Justice Alternative Education Programs	(16,512)	-	(16,512)
99	Intergovernmental charges	(2,337,682)	-	(2,337,682)
TG	**Total Governmental Activities**	(713,790,797)	-	(713,790,797)
	Business-Type Activities:			
02	Natatorium	-	25,706	25,706
TB	**Total Business-Type Activities**	-	25,706	25,706
TP	**Total Primary Government**	(713,790,797)	25,706	(713,765,091)
	General Revenues			
	Taxes:			
MT	Property taxes, levied for general purposes	293,762,470	-	293,762,470
DT	Property taxes, levied for debt service	106,790,083	-	106,790,083
SF	State-aid formula grants not restricted	257,259,777	-	257,259,777
IE	Investment earnings	26,990,492	-	26,990,492
MI	Miscellaneous	3,214,435	-	3,214,435
TR	**Total General Revenues**	688,017,257	-	688,017,257
CN	Change in Net Position	(25,773,540)	25,706	(25,747,834)
NB	**Net Position - Beginning as Originally Stated**	273,833,358	324,750	274,158,108
	Adjustment	(10,010,272)	-	(10,010,272)
	Adjusted Net Position - Beginning	263,823,086	324,750	264,147,836
NE	**Net Position - Ending**	$ 238,049,546	$ 350,456	$ 238,400,002

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit C-1*

BALANCE SHEET – GOVERNMENTAL FUNDS *Page 1 of 2*

June 30, 2026

Data Control Codes		199 General Fund	511 Debt Service Fund	699 Capital Projects Fund
	Assets			
1110	Cash and cash equivalents	$ 221,025,775	$ 51,242,829	$ 122,815,130
1120	Investments	30,062,500	-	188,231,685
	Receivables:			
1220	Property taxes receivable - delinquent	10,453,614	3,047,301	-
1230	Allowance for uncollectible taxes (credit)	(3,440,388)	(977,638)	-
1240	Receivables from other governments	59,976,333	264,933	-
1260	Due from other funds	9,793,080	2,328,635	1,176
1290	Other receivables	3,716,192	-	-
1310	Inventories	2,479,217	-	-
1410	Prepaid items	562,109	-	107,527
1490	Other current assets	55,868	-	-
1000	**Total Assets**	$ 334,684,300	$ 55,906,060	$ 311,155,518
	Liabilities, Deferred Inflows of Resources, and Fund Balances			
	Liabilities:			
2110	Accounts payable	$ 2,834,900	$ -	$ 30,431,928
2150	Payroll deduction and withholdings	9,712,768	-	-
2160	Accrued wages payable	61,662,969	-	-
2170	Due to other funds	5,349,692	-	519,808
2180	Payable to other governments	-	3,268,356	-
2190	Due to student groups	-	-	-
2300	Unearned revenue	107,078	264,255	100,000
2310	Unearned revenue - other	-	-	-
2000	**Total Liabilities**	79,667,407	3,532,611	31,051,736
	Deferred Inflows of Resources			
2600	Deferred inflows - property taxes	7,013,226	1,924,235	-
2600	**Total Deferred Inflows of Resources**	7,013,226	1,924,235	-
	Fund Balances:			
	Non-Spendable:			
3410	Inventories	2,479,217	-	-
3430	Prepaid items	562,109	-	107,527
	Restricted:			
3450	Federal/ State grant funds	-	-	-
3470	Capital acquisitions and contractual oblig.	-	-	279,246,122
3480	Debt service	-	50,449,214	-
	Committed:			
3545	Other	-	-	-
	Assigned:			
3590	Other	80,765,050	-	750,133
3600	**Unassigned**	164,197,291	-	-
3000	**Total Fund Balances**	248,003,667	50,449,214	280,103,782
4000	**Total Liabilities, Deferred Inflows of Resources, and Fund Balances**	$ 334,684,300	$ 55,906,060	$ 311,155,518

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit C-1*

BALANCE SHEET – GOVERNMENTAL FUNDS *Page 2 of 2*

June 30, 2026

Data Control Codes		Nonmajor Governmental Funds	Total Governmental Fund
	Assets		
1110	Cash and cash equivalents	$ 9,461,858	$ 404,545,592
1120	Investments	-	218,294,185
	Receivables:		
1220	Property taxes receivable - delinquent	-	13,500,915
1230	Allowance for uncollectible taxes (credit)	-	(4,418,026)
1240	Receivables from other governments	7,711,306	67,952,572
1260	Due from other funds	3,176,599	15,299,490
1290	Other receivables	16,009	3,732,201
1310	Inventories	3,741,484	6,220,701
1410	Prepaid items	-	669,636
1490	Other current assets	-	55,868
1000	**Total Assets**	$ 24,107,256	$ 725,853,134
	Liabilities, Deferred Inflows of Resources, and Fund Balances		
	Liabilities:		
2110	Accounts payable	$ 1,608,535	$ 34,875,363
2150	Payroll deduction and withholdings	-	9,712,768
2160	Accrued wages payable	2,776,971	64,439,940
2170	Due to other funds	9,153,755	15,023,255
2180	Payable to other governments	48,788	3,317,144
2190	Due to student groups	7,150	7,150
2300	Unearned revenue	348,021	819,354
2310	Unearned revenue - other	46,964	46,964
2000	**Total Liabilities**	13,990,184	128,241,938
	Deferred Inflows of Resources		
2600	Deferred inflows - property taxes	-	8,937,461
2600	**Total Deferred Inflows of Resources**	-	8,937,461
	Fund Balances:		
	Non-Spendable:		
3410	Inventories	3,741,484	6,220,701
3430	Prepaid items	-	669,636
	Restricted:		
3450	Federal/ State grant funds	4,155,860	4,155,860
3470	Capital acquisitions and contractual oblig.	-	279,246,122
3480	Debt service	-	50,449,214
	Committed:		
3545	Other	2,219,728	2,219,728
	Assigned:		
3590	Other	-	81,515,183
3600	**Unassigned**	-	164,197,291
3000	**Total Fund Balances**	10,117,072	588,673,735
4000	**Total Liabilities, Deferred Inflows of Resources, and Fund Balances**	$ 24,107,256	$ 725,853,134


Arlington
INDEPENDENT SCHOOL DISTRICT

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit C-2*

RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2026

Data Control Codes			
	Total Fund Balance, Governmental Funds (from C-1)	$	588,673,735
	Amounts reported for governmental activities in the statement of net position (A-1) are different because:		
1	Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. Capital assets at historical cost, net of accumulated depreciation are reported in the governmental activities of the Statement of Net Position.		1,385,696,164
2	Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes (net of allowance for uncollectible accounts) are deferred in the fund financial statements.		8,937,461
	Long-term liabilities, including bonds payable and net pension and OPEB liabilities, are not due and payable in the current period, and therefore are not reported as liabilities in the funds.		
3	Bonds payable		(1,136,315,000)
4	Deferred charge on refunding (to be amortized as interest expense)		4,665,208
5	Deferred gain on refunding (to be amortized as interest expense)		(36,592,086)
6	Issuance premium (to be amortized over life of debt)		(135,768,413)
7	Accrued service benefits		(683,704)
8	Arbitrage liability		(15,117,554)
9	SBITA liability		(2,191,256)
10	Accrued interest payable		(18,369,778)
11	Net pension liability		(239,593,264)
12	Net OPEB liability		(115,523,955)
13	Deferred inflows of resources and deferred outflows of resources related to pension and OPEB.		(50,933,982)
14	Addition of Internal Service Fund net position.		1,165,970
29	**Total Net Position - Governmental Activities (See B-1)**	$	238,049,546

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit C-3*

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS *Page 1 of 2*

For the Year Ended June 30, 2026

Data Control Codes		199 General Fund	511 Debt Service Fund	699 Capital Projects Fund
	Revenues			
5700	Local and intermediate sources	$ 307,643,449	$ 109,408,284	$ 15,366,125
5800	State program revenues	296,026,883	14,553,191	-
5900	Federal program revenues	4,867,858	66,164	-
5020	**Total Revenues**	608,538,190	124,027,639	15,366,125
	Expenditures			
	Current:			
0011	Instruction	403,028,036	-	3,830,508
0012	Instruction resources and media services	7,190,321	-	-
0013	Curriculum and staff development	8,193,850	-	-
0021	Instructional leadership	13,127,377	-	-
0023	School leadership	39,252,903	-	-
0031	Guidance, counseling and evaluation services	35,167,105	-	-
0032	Social work services	3,379,067	-	-
0033	Health services	8,535,214	-	-
0034	Student transportation	21,069,827	-	7,552,038
0035	Food services	850,501	-	-
0036	Extracurricular activities	15,127,653	-	-
0041	General administration	21,615,611	-	3,420
0051	Facilities maintenance and operations	68,364,618	-	2,086,623
0052	Security and monitoring services	17,316,848	-	1,816,513
0053	Data processing services	16,293,446	-	6,800,256
0061	Community services	758,251	-	-
	Debt service:			
0071	Principal on long-term debt	992,275	73,480,000	-
0072	Interest on long-term debt	81,291	50,829,604	-
0073	Bond issuance costs and fees	-	10,627,395	7,339,751
	Capital outlay:			
0081	Facilities acquisition and construction	-	-	83,980,067
	Intergovernmental:			
0091	Purchase of WADA to reduce excess local revenue	3,761,605	-	-
0095	Payments to juvenile justice alt. ed. prgm.	16,512	-	-
0099	Other intergovernmental charges	2,337,682	-	-
6030	**Total Expenditures**	686,459,993	134,936,999	113,409,176
1100	Excess (deficiency) of revenues over expenditures	(77,921,803)	(10,909,360)	(98,043,051)
	Other Financing Sources (Uses)			
7901	Refunding bonds issued	-	60,570,000	-
7912	Sale of real or personal property	84,445	-	1,608,050
7915	Transfers in	63,000,000	-	-
7916	Premium on issuance of bonds	-	6,164,223	-
7913	Issuance of leases and SBITAs	2,625,676	-	-
8911	Transfers out	-	-	(60,000,000)
8940	Payment to Bond Refunding Escrow Agent	-	(66,163,372)	-
7080	**Total Other Financing Sources (Uses)**	65,710,121	570,851	(58,391,950)
1200	Net change in fund balances	(12,211,682)	(10,338,509)	(156,435,001)
1000	Fund balance - beginning of year, as previously presented	270,225,621	60,787,723	436,538,783
1300	Adjustment	(10,010,272)	-	-
	Fund Balance - Beginning of Year, as Adjusted	260,215,349	60,787,723	436,538,783
3000	**Fund Balance - June 30 (Ending)**	$ 248,003,667	$ 50,449,214	$ 280,103,782

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit C-3*

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS *Page 2 of 2*

For the Year Ended June 30, 2026

Data Control Codes		Nonmajor Governmental Funds	Total Governmental Funds
	Revenues		
5700	Local and intermediate sources	$ 9,687,150	$ 442,105,008
5800	State program revenues	8,300,502	318,880,576
5900	Federal program revenues	65,402,057	70,336,079
5020	**Total Revenues**	83,389,709	831,321,663
	Expenditures		
	Current:		
0011	Instruction	24,867,244	431,725,788
0012	Instruction resources and media services	622,222	7,812,543
0013	Curriculum and staff development	6,177,660	14,371,510
0021	Instructional leadership	4,624,825	17,752,202
0023	School leadership	62,258	39,315,161
0031	Guidance, counseling and evaluation services	2,144,221	37,311,326
0032	Social work services	961,170	4,340,237
0033	Health services	-	8,535,214
0034	Student transportation	21,144	28,643,009
0035	Food services	37,378,594	38,229,095
0036	Extracurricular activities	4,860,170	19,987,823
0041	General administration	26,270	21,645,301
0051	Facilities maintenance and operations	6,156	70,457,397
0052	Security and monitoring services	2,969,066	22,102,427
0053	Data processing services	-	23,093,702
0061	Community services	2,292,033	3,050,284
	Debt service:		
0071	Principal on long-term debt	-	74,472,275
0072	Interest on long-term debt	-	50,910,895
0073	Bond issuance costs and fees	-	17,967,146
	Capital outlay:		
0081	Facilities acquisition and construction	-	83,980,067
	Intergovernmental:		
0091	Purchase of WADA to reduce excess local revenue	-	3,761,605
0095	Payments to juvenile justice alt. ed. prgm.	-	16,512
0099	Other intergovernmental charges	-	2,337,682
6030	**Total Expenditures**	87,013,033	1,021,819,201
1100	Excess (deficiency) of revenues over expenditures	(3,623,324)	(190,497,538)
	Other Financing Sources (Uses)		
7901	Refunding bonds issued	-	60,570,000
7912	Sale of real or personal property	10,064	1,702,559
7915	Transfers in	-	63,000,000
7916	Premium on issuance of bonds	-	6,164,223
7913	Issuance of leases and SBITAs	-	2,625,676
8911	Transfers out	-	(60,000,000)
8940	Payment to Bond Refunding Escrow Agent	-	(66,163,372)
7080	**Total Other Financing Sources (Uses)**	10,064	7,899,086
1200	Net change in fund balances	(3,613,260)	(182,598,452)
1000	Fund balance - beginning of year, as previously presented	13,730,332	781,282,459
1300	Adjustment	-	(10,010,272)
	Fund Balance - Beginning of Year, as Adjusted	13,730,332	771,272,187
3000	**Fund Balance - June 30 (Ending)**	$ 10,117,072	$ 588,673,735

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit C-4*

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2026

Data Control Codes		
	Net Change in Fund Balances - Total Governmental Funds (from C-3)	$ (182,598,452)
	Amounts reported for governmental activities in the statement of activities (B-1) are different because:	
	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
1	Governmental funds capital outlays	94,313,130
2	Governmental activities depreciation/amortization expense	(49,847,535)
3	Disposal of assets	(324,046)
4	Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,290,469)
	The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
5	General obligation bonds issued	(60,570,000)
6	Premium at issuance of bonds	(6,164,223)
7	Escrow funds for refunded bonds	66,163,372
8	Additional refunded bonds	10,000,000
9	Issuance of SBITAs	(2,625,725)
10	Principal payments on bonds	73,480,000
11	Principal payments for leases and SBITAs	992,275
12	Amortization of bond premiums	5,974,616
13	Amortization of deferred (loss)/gain on refundings	6,305,565
14	Accrued interest	618,683
	Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds.	
15	Changes in compensated absences	490,029
16	Change in arbitrage liability	5,279,546
17	Changes in net pension and net OPEB liabilities and related deferred outflows and inflows	16,743,248
18	Internal service funds are used by management to charge the costs of printing and risk management, to individual funds. The net revenue (expense) of the internal service funds is reported as governmental activities. (See D-2)	(2,713,554)
	Change in Net Position of Governmental Activities (see B-1)	$ (25,773,540)

ARLINGTON INDEPENDENT SCHOOL DISTRICT ***Exhibit D-1***

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2026

	Business Type Activities	Governmental Activities
	Enterprise Fund - Natatorium	Internal Service Funds
Assets		
Current assets:		
Cash and cash equivalents	$ 356,527	$ 4,024,624
Receivables:		
Due from other funds	6,761	130,661
Total Assets	363,288	4,155,285
Liabilities		
Current liabilities:		
Accounts payable	2,095	132,342
Due to other funds	-	413,657
Accrued wages payable	10,737	-
Accrued expenses	-	2,443,316
Total Liabilities	12,832	2,989,315
Net Position		
Unrestricted	350,456	1,165,970
Total Net Position	$ 350,456	$ 1,165,970

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit D-2*

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2026

	Business Type Activities	Governmental Activities
	Enterprise Fund - Natatorium	Internal Service Funds
Operating Revenues		
Charges for Services	$ 334,642	$ 2,655,168
Total Operating Revenues	334,642	2,655,168
Operating Expenses		
Payroll costs	193,509	164,901
Purchased and contracted services	39,663	823,240
Supplies and materials	24,865	7,819
Claims expense and other operating expenses	50,899	1,578,625
Total Operating Expenses	308,936	2,574,585
Operating Income (Loss)	25,706	80,583
Noncapital Subsidies		
Transfer out	-	(3,000,000)
Total Noncapital Subsidies	-	(3,000,000)
Operating income (loss) and noncapital subsidies	25,706	(2,919,417)
Other Non-Operating Revenues (Expenses)		
Investment earnings	-	205,863
Total Other Non-Operating Revenues (Expenses)	-	205,863
Change in Net Position	25,706	(2,713,554)
Net Position - July 1 (Beginning)	324,750	3,879,524
Net Position - June 30 (Ending)	$ 350,456	$ 1,165,970

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit D-3*

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2026

	Business Type Activities	Governmental Activities
	Enterprise Fund - Natatorium	Internal Service Funds
Cash Flows from Operating Activities:		
Cash received from customers	$ 334,642	$ 3,275,740
Cash payments for insurance claims	-	(2,147,551)
Cash payments to employees	(192,629)	(164,901)
Cash payments to suppliers	-	(255,332)
Cash payments for other operating expenses	(120,245)	(180,412)
Net Cash Provided by Operating Activities	21,768	527,544
Cash Flows from Noncapital Financing Activities		
Transfer to other funds	-	(3,000,000)
Net Cash (Used for) Noncapital Financing Activities	-	(3,000,000)
Cash Flows from Investing Activities:		
Interest on investments	-	205,863
Net Cash Provided by Investing Activities	-	205,863
Net Change in Cash and Cash Equivalents	21,768	(2,266,593)
Cash and Cash Equivalents at Beginning of Year	334,759	6,291,217
Cash and Cash Equivalents at End of Year	$ 356,527	$ 4,024,624
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income	$ 25,706	$ 80,583
Changes in assets and liabilities		
(Increase) decrease in interfund receivables	(3,385)	697,276
Increase (decrease) in accrued wages	880	-
Increase (decrease) in accounts payable	(1,433)	(94,596)
Increase (decrease) in accrued expenses	-	(569,376)
Increase (decrease) in interfund payables	-	413,657
Net Cash Provided by Operating Activities	$ 21,768	$ 527,544

See notes to the financial statements.

ARLINGTON INDEPENDENT SCHOOL DISTRICT ***Exhibit E-1***

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
June 30, 2026

	Custodial Fund
Assets	
Cash and cash equivalents	$ 6,474,846
Due from others	324,056
Total Assets	6,798,902
Liabilities	
Accounts payable	29,601
Due to others	3,910,430
Total Liabilities	3,940,031
Net Position	
Restricted for student activities	2,565,797
Restricted for sunshine activities	293,074
Total Net Position	$ 2,858,871

See notes to the financial statements.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit E-2*

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
For the Year Ended June 30, 2026

	Custodial Fund
Additions	
Contributions from student groups	$ 805,853
Contributions from employees - sunshine fund	262,255
Total Contributions	1,068,108
Total Additions	1,068,108
Deductions	
Payments for student activities	791,837
Payments for sunshine fund	250,581
Total Deductions	1,042,418
Net increase (decrease) in fiduciary net position	25,690
Net Position - Beginning	2,833,181
Net Position - Ending	$ 2,858,871


Arlington
INDEPENDENT SCHOOL DISTRICT

Note 1 - Summary of Significant Accounting Policies

The Arlington Independent School District ("District") is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The District is autonomously governed by a seven-member Board of Trustees elected by the District's residents. The District prepares its basic financial statements in conformity with U.S. generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in Statement on Auditing Standards No. 69, as amended by Statement on Auditing Standards No.'s 91 and 93 of the American Institute of Certified Public Accountants; and it complies with the most recent requirements of the Texas Education Agency's Financial Accountability System Resource Guide (the "Resource Guide" or FASRG) and the requirements of contracts and grants of agencies from which it receives funds.

A. Reporting Entity

The Board of Trustees ("Board"), a seven-member group, has governance responsibilities over all activities related to public elementary and secondary education in the City of Arlington and portions of the Cities of Grand Prairie and Dalworthington Gardens, and the Town of Pantego. Because members of the Board are elected by the public, they have the authority to make decisions, appoint administrators and managers, and significantly influence operations; and they have primary accountability for fiscal matters. The District is not included in any other governmental "reporting entity" as defined by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34*. The District is not financially accountable for any other organizations; therefore, no component units are included within the reporting entity. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding entities.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities include programs supported primarily by taxes, charges to school districts for services, state funds, grants and other intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or given segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Interfund activities between governmental funds, and between governmental funds and proprietary funds, appear in the governmental and proprietary fund financial statements. However, all interfund transactions between governmental funds have been eliminated on the government-wide statements. Interfund transactions between governmental funds and internal service funds have not been eliminated to the extent that services have been provided and used. Interfund transactions remain in the government-wide statements for activities between governmental funds and proprietary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Note 1 - Summary of Significant Accounting Policies (continued)

B. Government-Wide and Fund Financial Statements (continued)

Major Governmental Funds

General Fund - The General Fund is the District's general operating fund. It is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding under the Foundation School Program. Expenditures include all costs associated with the daily operations of the schools except for costs incurred by programs accounted for in the Special Revenue Funds, Capital Projects Fund, Debt Service Fund, and Proprietary Funds. The General Fund is a budgeted fund, and any fund balances are considered resources available for current operations.

Debt Service Fund - The Debt Service Fund, which is a budgeted fund, accounts for the resources accumulated and payments made on long-term general obligation debt of government funds. Revenues include collections on general property taxes, state funding under the Instructional Facilities and Existing Debt Allotments, and earnings on investments of the fund. Expenditures of the fund are for retirement of bond principal and payment of interest on bonded debt. The fund balance represents amounts that will be used for retirement of bonds and payment of interest in the future.

Capital Projects Fund - The Capital Projects Fund accounts for all proceeds of bond issues and earnings on investments of the fund. Revenue from the sale of bonds is used for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, and replacing transportation, technology, and various other equipment. This is a budgeted fund.

Proprietary Funds

Business-type Fund – The District only has one business-type activity which accounts for the activity the District's Natatorium. The revenues are derived from external user charges.

Internal Service Fund - The Internal Service Fund accounts for the management of the District's Print Shop and worker's compensation insurance. The cost of these activities is allocated to the other funds of the District on a cost reimbursement basis. These are not budgeted funds.

Fiduciary Fund

Custodial Fund - The District accounts for resources held for others in a custodial capacity in custodial funds. The fund is used to account for assets held by the District as custodian for student and other organizations. This fund reports the detail of additions to and deductions from custodial fund in the Statement of Changes in Fiduciary Net Position.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues susceptible to accrual are principally certain inter-governmental revenues, property taxes and investment income. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Funds received from federal, state and other grants designated for payment of specific District expenditures are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

The proprietary funds are accounted for on an economic resources measurement focus and accrual basis of accounting, similar to the government-wide financial statements. Proprietary funds distinguish *operating* revenues and expenses from *noncapital subsidies*, and other *nonoperating revenues and expenses*. Nonoperating revenues and expenses are any (1) contributions to permanent and term endowments; (2) finance related revenues and expenses; (3) gain and losses from disposals of capital assets and inventory; (4) investment income and expenses; and (5) subsidies received and provided. A *subsidy* represents amounts received from or provided to another party or fund of the District. Amounts received from another party or fund are considered a subsidy if it is unrelated to the services provided by the proprietary fund and keeps the fees charged at the same amount or lower if the subsidy was not received. Amounts provided to the other party or fund are considered a subsidy if it is unrelated to the goods or services provided by those parties and will generally result in the proprietary charging higher fees in the future. All revenues and expenses not meeting the definitions of nonoperating revenues and expenses are reported as operating revenues and expenses. The custodial fund uses the economic resources measurement focus and utilizes the accrual basis of accounting.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimations and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

D. Implementation of New Standards

GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The primary objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The requirements of this statement were implemented in 2026 and the impact is reflected in the financial statements.

GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. The primary objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The requirements of this statement were implemented in 2026 and the impact is reflected in the financial statements. See Notes 6 and 7 for more information.

Note 1 - Summary of Significant Accounting Policies (continued)

E. Deposits and Investments

1. Cash and cash equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. Investments for the District are reported at fair value.

2. Investments

Investments consist largely of money market funds and government investment pools. The District's investments are carried at fair value based on quoted market prices at year-end, in accordance with U.S. generally accepted accounting principles. Investments having a maturity of three months or less are reported as cash and cash equivalents.

The District categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79 *Certain Investment Pools and Pool Participants.*

F. Receivables and payables

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and transfers out are netted and presented as a single "transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "internal balances" line of the government-wide statement of net position.

Property taxes are levied each year by October 1 based upon property valuations as of January 1. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Tax collections are prorated between the General Fund and Debt Service Fund based on the tax rate adopted by the Board. The District is permitted under the Texas Education Code to levy taxes up to $1.0929 per $100 of assessed valuation for general governmental services other than debt service on general obligation bonds. The tax rate which may be levied to service general obligation bonds is not limited. For the current fiscal year, the Board of Trustees set tax rates applicable to general governmental services and to debt service of $0.80220 per $100 valuation and $0.2907 per $100 valuation, respectively, based on a net assessed valuation of $36.8 billion.

Delinquent property tax receivables are prorated between the General Fund and Debt Service Fund based on rates adopted for the year of the levy. Allowance for uncollectible tax receivables is based on historical experience in collecting property taxes. Management periodically reviews outstanding property taxes and establishes an allowance adequate to reflect the anticipated net collectible balance. The District is prohibited from writing off property taxes without specific statutory authority from the Texas Legislature. The property tax receivable allowance is equal to 32.7% of total outstanding property taxes at June 30, 2026.

Note 1 - Summary of Significant Accounting Policies (continued)

G. Inventories and prepaid items

In the General Fund, inventory is valued at cost, using the weighted-average method. A computerized inventory system automatically updates inventory values. This valuation is not materially different from the first-in, first-out valuation method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

In the General Fund, certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/ expenses when consumed rather than when purchased.

In the nonmajor special revenue fund, inventory is valued at cost, using the weighted-average method, except for food commodities, which are recorded at market values supplied by the Texas Department of Human Services. Commodities are received at no cost to the District; however, their fair market value is recorded as inventory and revenue when received. As the commodities are consumed, inventory is relieved, and expenditures are charged.

H. Capital assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The District does not have any public domain ("infrastructure") capital assets. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and an estimated useful life of two years or more. The SBITA recognition threshold is annual payment of $250,000.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives, as well as the cost of land, are not depreciated.

Capital assets are depreciated over the estimated useful lives of the assets on a straight-line basis over the following estimated useful lives:

Type of Capital Asset	Useful Life
Buildings and Improvements	20 to 40 years
Furniture and equipment	5 to 12 years
Right-to-use assets leases	Based on the lease agreement
SBITAs	Based on the subscription arrangement

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated.

I. Compensated absences

In accordance with GASB Statement No. 101, *Compensated Absences*, the District recognizes a liability for compensated absences when the following criteria are met:

- The leave is attributable to services already rendered,
- The leave accumulates and carries forward to future periods, and
- It is more likely than not (MLTN) to be used or otherwise paid or settled.

Note 1 - Summary of Significant Accounting Policies (continued)

I. Compensated absences (continued)

As of the financial statement date, the District has evaluated its leave policies and determined that the following types of leave meet the recognition criteria under GASB 101:

- **State Personal Leave**: Earned at 5 days per year and accumulates without limit. Although transferable among Texas school districts, it is not paid out upon termination. A liability is recognized for accumulated balances expected to be used.

- **Local Personal Leave**: Accrues at varying rates depending on hire date and accumulates up to 50 days. While not generally paid out, employees hired before January 1, 1985 may receive a payout under the Accrued Service Benefit Plan. A liability is recognized for accumulated balances expected to be used or paid under this plan.

- **Vacation Leave**: Available to employees in 243+ day positions and accumulates through the end of the following calendar year. Although not paid out at termination, a liability is recognized for earned but unused vacation expected to be used.

The District evaluated leave data for the last three years and determined a Last-In-First-Out (LIFO) flows assumption in determining the liability for leave expected to be used as time off. That is, the leave used is less than the leave earned. The liability at the end of the fiscal year has been calculated for both the amounts of leave to be used as time off and leave available for payout at retirement or termination in accordance with policy limits. In addition, the payroll related liabilities have also been added to the overall liability.

J. Long-term obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the appropriate effective interest and straight-line methods.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Note 1 - Summary of Significant Accounting Policies (continued)

K. Deferred outflows/inflows of resources

Deferred outflows and inflows of resources are reported in the statement of financial position as described below:

A *deferred outflow of resources* represents a consumption of net assets that applies to future periods (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government. The District has three items that qualify for reporting in this category:

- Deferred outflows of resources for refunding – Reported in the government-wide financial statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension – Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred outflows of resources for other post-employment benefits (OPEB) – Reported in the government wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability and the results of 1) differences between projected and actual earnings on OPEB plan investments and 2) changes in the District's proportional share of OPEB liabilities. The deferred outflows of resources related to other post-employment benefits resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five-year period. The remaining deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the OPEB plan.

A *deferred inflow of resources* represents an acquisition of net assets to future periods (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government. The District has four items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues – Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for pension – reported in the government-wide financial statement of net position, these deferred inflows result primarily from 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District's proportional share of pension liabilities. The deferred inflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The remaining pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred inflows of resources for OPEB – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions and 2) differences between expected and actual actuarial experiences. These OPEB related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan.

Note 1 - Summary of Significant Accounting Policies (continued)

K. Deferred outflows/inflows of resources (continued)

- Deferred gain on refunding - Reported in the government-wide financial statement of net position, this deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

L. Pensions

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities, and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities, and additions to/deductions from TRS Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

N. Net position and fund balances

Net position on the Statement of Net Position include the following:

Net investment in capital assets – the component of net position that reports capital assets less both the accumulated depreciation and the outstanding balance of debt and is directly attributable to the acquisition, construction, or improvement of these capital assets.

Restricted for federal and state programs – the component of net position that reports the difference between assets and liabilities related to federal and state programs that consist of assets with constraints placed on their use by granting agencies.

Restricted for debt service – the component of net position that reports the difference between assets, deferred inflows of resources and liabilities adjusted on a government-wide basis that consists of assets with constraints placed on their use by the bond covenants.

Unrestricted net position – the difference between the assets, deferred inflows of resources and liabilities that are not reported in net position net investment in capital assets, or restricted net position.

Net position flow assumption - Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Note 1 - Summary of Significant Accounting Policies (continued)

N. Net position and fund balances (continued)

In the fund financial statements, governmental funds report fund balances as either a non-spendable fund balance or a spendable fund balance.

Non-spendable Fund Balance
Non-spendable fund balance is that portion of fund balance that is not expendable. Examples of non-spendable fund balance include inventories and prepaid items.

Spendable Fund Balance
Spendable fund balance includes restricted, committed, assigned, and unassigned components. These components can be described as follows:

Restricted fund balance – the component of the spendable fund balance constrained to a specific purpose by a provider, such as a creditor, grantor, contributor, or law or regulation of other governments. Restricted fund balance includes funds for debt service, construction programs, and resources from other granting agencies.

Committed Fund Balance – the component of the spendable fund balance constrained to a specific purpose by Board. A Board resolution is required to establish a fund balance commitment. Only the action that constitutes the most binding constraint of the Board can be considered a commitment for fund balance classification purposes. Commitments of fund balance totaled $2.2 million for Campus Activity Funds as of June 30, 2026.

Assigned Fund Balance – the component of the spendable fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Superintendent. Board Policy CE (Local) was amended in August 2011 by the Board of Trustees to provide the Superintendent with this authorization. The District has assigned $81 million of its General Fund fund balance. This amount includes $81 million for July and August 2026 general operating cash flow. The District assigned $750 thousand of its Capital Projects Fund balance for future locally funded capital projects. That is, these projects are not funded with bond funds.

Unassigned Fund Balance – the component of the spendable fund balance which may be spent for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures. The General fund is the only fund that reports a positive unassigned fund balance.

The District strives to maintain an unassigned fund balance in the general fund equal to a minimum of 16.67% of the District's general fund operating expenditures. In the event that unassigned fund balance falls below the target level, the Board shall, within 24 months, adopt a plan to restore this balance to the target level.

Fund balance flow assumptions - Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Note 1 - Summary of Significant Accounting Policies (continued)

O. Data control codes

The data control codes refer to the account code structure prescribed by the TEA. The TEA requires school districts to display these codes in the financial statements filed with the agency in order to ensure accuracy in building a statewide database for policy development and funding plans.

P. Leases

Lessee: The District is a lessee for a noncancellable lease of equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of $100,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Q. Subscription-Based Information Technology Arrangements (SBITAs)

The District is under contract for various SBITAs for the right-to-use subscription assets (software). The SBITAs are noncancellable, and the District recognizes a SBITA liability and an intangible right-to-use SBITA asset in the government-wide financial statements. The District recognizes SBITA liabilities with a payment, individual value of $250,000 or more.

At the commencement of the SBITA, the District initially measures the SBITA liability at the present value of payments expected to be made during the SBITA term. Subsequently, the SBITA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured as the sum of (1) the initial SBITA liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Key estimates and judgments related to SBITA include how the District determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) SBITA payments.

Note 1 - Summary of Significant Accounting Policies (continued)

Q. Subscription-Based Information Technology Arrangements (SBITAs) (continued)

- The District uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The SBITA term includes the noncancellable period of the SBITA and payments included in the measurement of the SBITA liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

Note 2 - Deposits and Investments

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. The District maintains an investment policy which authorizes the District to invest in obligations of the U.S. Treasury and U.S. agencies, municipal securities and repurchase agreements and the State Treasurer's investment pool or similar public fund investment pools. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

In compliance with the Public Funds Investment Act, the District has adopted a deposit and investment policy.

Custodial Credit Risk – Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The collateral shall always be held by an independent third party with whom the District has a current custodial agreement. The District is not exposed to custodial credit risk for its deposits as all are covered by depository insurance or securities pledged to the District and held by a third-party custodian.

At June 30, 2026, the carrying value of the District's deposits (other than the temporary investments listed below) was $32.9 million and the bank balance was $36.6 million. These cash balances include $6.5 million in the District's fiduciary fund and $0.4 million for the business-type fund. The District's cash deposits at June 30, 2026, and during the year then ended, were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

Note 2 - Deposits and Investments (continued)

Investments

As of June 30, 2026, the District's investments consisted of balances held by Lone Star Local Government Investment Pool (LSIP), Texas Local Government Investment Pool (TexPool), and LOGIC Local Government Investment Pool.

LSIP is a Texas public investment pool sponsored by the Texas Association of School Boards (TASB) for investment of funds by state and local government entities, primarily local school districts. The Board has entered into an agreement with First Public, LLC (First Public), a Texas limited liability company and a member of the National Association of Securities Dealers, Securities Investor Protection Corporation, and Municipal Securities Rulemaking Board, pursuant to which First Public serves as administrator of LSIP's operations. American Beacon Advisors, Fort Worth, Texas, and Standish Mellon Asset Management Company, LLC, Pittsburgh, Pennsylvania, provide investment management services to LSIP regarding the investment and reinvestment of the pool's assets. The fund's credit quality is excellent as its portfolio is composed of U. S. government and U. S. agency securities. Investments in LSIP provide for investment in securities with maturities and returns generally greater than money market instruments. LSIP is marked-to-market daily to maintain an accurate net asset value. The District's fair value in LSIP is the same as the value of the pool shares.

TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (the Trust Company) to provide a safe environment for the placement of local government funds. The portfolio consists of U.S. Treasury and government agency securities, repurchase agreements, certain mutual funds, collateralized repurchase and reverse repurchase agreements, no-load money market mutual funds regulated by the Securities and Exchange Commission and rated AAA or equivalent by at least one nationally recognized statistical rating organization, securities lending programs, and certificates of deposit. TexPool is overseen by the State Comptroller of Public Accounts and administered by Federated Investors, Inc. The State Street Bank is the custodial bank. TexPool follows chapter 2256 of the Texas Public Funds Investment Act. TexPool uses amortized cost rather than fair value to report net assets to compute share prices. The fair value of the position in TexPool is the same as the value of TexPool shares. Accordingly, the District's investments in TexPool are stated at amortized cost, which approximates fair value.

Local Government Investment Cooperative (LOGIC) (the "Pool") was organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code, and operates as a public funds investment pool under the Public Funds Investment Act. LOGIC is organized and existing as a business trust under the laws of the State of Texas with all Participant funds and all investment assets held and managed in trust by a Board of Trustees for the benefit of the Participants.

The Board of Trustees is LOGIC's governing body and is comprised of employees, officers or elected officials of Participant Government Entities or individuals who do not have a business relationship with the Pool and are qualified to advise it. A maximum of two advisory board members represent the Co-Administrators of the Pool. The Portfolio assets are marked to market daily using the fair value method. Due to the fact that amortized cost, which generally approximates the market value of the assets, has been deemed to be a proxy for fair value, Portfolio assets are valued on the basis of the amortized cost valuation technique.

Note 2 - Deposits and Investments (continued)

Investments (continued)

As noted in the District's Significant Accounting Policies, the District reports its local government investment pools at amortized cost as permitted by GASB Statement No. 79 *Certain External Investment Pools and Pool Participants.* In addition, Lone Star, TexPool and LOGIC do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

	Fair Value	Percentage of Investments	Weighted Average Maturity (Days)
Governmental Activities			
Local Government Investment Pools:			
TexPool	$ 52,504,870	8.7%	50
LOGIC	268,762,072	44.7%	54
Lone Star	104,070,296	17.3%	49
Total Local Government Investment Pools	425,337,238	70.8%	
U.S. Treasuries	175,433,190	29.2%	179
Total U.S. Treasuries	175,433,190	29.2%	
Total Governmental Activities	600,770,428	100.0%	
Total	$ 600,770,428		89

Custodial Credit Risk - Investments - For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investments in the external investment pools (Lone Star, TexPool and LOGIC), are not exposed to custodial risk. External investment pools are not subject to custodial risk because investments are not evidenced by securities that exist in physical or book entry form. State law limits investments in public funds investment pools to those rated no lower than AAA or AAAm or an equivalent rating by at least one nationally recognized rating service. As of June 30, 2026, the District's investments in Lone Star were rated AAA and, TexPool and LOGIC were rated AAAm.

Credit Risk - This is the risk that a security issuer may default on an interest or principal payment. State law limits investments in local government pools to those that are rated AAA or equivalent by at least one Nationally Recognized Statistical Rating Organization (NRSRO). The District controls and monitors this risk by purchasing quality rated instruments that have been evaluated by agencies such as Standard and Poor's (S&P) or Moody's Investors Service, or by investing in public fund investment pools rated no lower than AAA or AAAm. The District's investments in Lone Star was rated AAA and, TexPool and LOGIC were rated AAAm. The Federal Home Loan bank investments are rated AA+.

Interest-rate Risk - This type of risk occurs when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The District's investment policy does not allow the purchase of investments that would expose the District to interest-rate risk.

Concentration Risk - This type of risk is defined as positions of 5 percent or more in the securities of a single issuer. The District is not exposed to concentration risk because the investment portfolio mainly consists of external investment pools.

Note 3 - Receivables

Receivables due from other governments, as of June 30, 2026 for the District's major and nonmajor funds in the aggregate are as follows. All receivables are expected to be collected within one year.

	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Total
Due from the State of Texas/ Other Governments	$ 59,976,333	$ 264,933	$ 7,711,306	$ 67,952,572

The District expects to collect all receivables within one year of the end of the fiscal year period.

Note 4 - Interfund Receivables, Payables, and Transfers

The composite of interfund balances as of June 30, 2026, is as follows. All interfund balances are expected to be repaid within one year.

	Interfund Receivable	Interfund Payable	Net
Governmental Activities:			
General Fund	$ 9,793,080	$ 5,349,692	$ 4,443,388
Debt Service Fund	2,328,635	-	2,328,635
Capital Projects Fund	1,176	519,808	(518,632)
Nonmajor Governmental Funds	3,176,599	9,153,755	(5,977,156)
Nonmajor Enterprise Funds	6,761	-	6,761
Internal Service Funds	130,661	413,657	(282,996)
	$ 15,436,912	$ 15,436,912	$ -

These interfund balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and/or payments between funds are made. During fiscal year 2026, the local capital projects fund transferred $60 million from its assigned fund balance to cover the General Fund deficit. In addition, $3 million was transferred from its worker's compensation funds unrestricted funds to the General Fund.

Note 5 - Capital Assets

A summary of changes in governmental activities capital assets for the year ended June 30, 2026, as follows:

	Balance June 30, 2025	Additions	Retirements and Transfers	Balance June 30, 2026
Governmental Activities:				
Capital Assets, Not Being Depreciated/Amortized:				
Land	$ 92,655,451	$ 1,924,459	$ (47,238)	$ 94,532,672
Construction in progress	336,248,273	80,237,963	(37,134,928)	379,351,308
Total Capital Assets, Not Being Depreciated/Amortized	428,903,724	82,162,422	(37,182,166)	473,883,980
Capital Assets, Being depreciated/Amortized:				
Buildings and improvements	1,607,879,547	-	36,144,370	1,644,023,917
Furniture and equipment	134,410,268	9,525,033	(5,536,257)	138,399,044
Right-to-use asset - subscription asset	1,300,171	2,625,675	-	3,925,846
Total Capital Assets, Being depreciated/Amortized	1,743,589,986	12,150,708	30,608,113	1,786,348,807
Less Accumulated Depreciation/Amortization For:				
Buildings and improvements	(719,790,523)	(39,204,263)	972,851	(758,021,935)
Furniture and equipment	(110,389,948)	(9,625,134)	5,277,156	(114,737,926)
Right-to-use asset - subscription asset	(758,624)	(1,018,138)	-	(1,776,762)
Total Accumulated Depreciation/Amortization	(830,939,095)	(49,847,535)	6,250,007	(874,536,623)
Governmental Capital Assets	$ 1,341,554,615	$ 44,465,595	$ (324,046)	$ 1,385,696,164

Depreciation and amortization was charged to functions as follows:

Function	Depreciation/ Amortization Expense
Governmental Activities:	
Instruction	$ 25,081,608
Instructional resources & media services	842,613
Curriculum & instructional staff development	476,076
Instructional leadership	840,014
School leadership	1,906,398
Guidance, counseling & evaluation services	1,719,568
Social work services	171,557
Health services	446,873
Student (pupil) transportation	4,649,617
Food services	2,150,307
Cocurricular/extracurricular activities	941,368
General administration	1,019,215
Plant maintenance & operations	5,242,883
Security and monitoring services	1,482,952
Data processing services	2,838,202
Community services	38,284
	$ 49,847,535

Note 5 - Capital Assets (continued)

The District's net investment in capital assets calculation is shown below and is presented on the Statement of Net Position.

Capital Assets, net of related depreciation/ amortization	$ 1,385,696,164
Less: Bonds Payable	(1,136,315,000)
Plus: Deferred Loss on Refunding	4,665,208
Less: Deferred Gain on Refunding	(36,592,086)
Less: Premium on bonds	(135,768,413)
Less: SBITA liability	(2,191,256)
Plus: Unspent bond proceeds, net of capital related liabilities	279,353,649
Total Net Investment in Capital Assets	$ 358,848,266

Construction Commitments

The District has active construction projects as of June 30, 2026. Construction in progress and remaining commitments as of June 30, 2026 are as follows:

Project	Approved Construction Budget	Construction in Progress	Estimated Remaining Commitment
Future Design Fees	$ 5,000,000	$ 3,916,345	$ 1,083,655
Goodman Elementary School	4,769,914	4,332,452	437,463
Short Elementary School	4,881,000	4,487,002	393,998
Wilemon Stadium	50,000,000	5,148,491	44,851,509
Cravens Stadium	50,000,000	6,051,125	43,948,875
Foster ES Renovation and HVAC	8,100,000	7,136,436	963,564
Lamar HS	9,500,000	8,077,757	1,422,243
Miller Elementary School	8,131,441	8,099,960	31,481
Dan Dipert CTC Addition	18,500,000	8,121,508	10,378,492
Johns Elementary School	10,600,000	9,172,738	1,427,262
Duff Elementary	11,510,835	11,417,986	92,849
Pope Elementary School	17,094,466	17,022,428	72,038
Key Elementary School	17,635,088	17,454,737	180,351
Support Services Center	29,100,000	24,088,308	5,011,692
Martin HS & Athletic Field	52,065,499	49,870,467	2,195,033
Joey Rodriguez JHS	82,937,500	64,216,521	18,720,979
Arlington HS	94,359,829	91,868,676	2,491,153
Other	-	38,868,371	-
	$ 474,185,572	$ 379,351,308	$ 133,702,638

Note 6 - Long-Term Liabilities

Long-term debt of the District is comprised of bonds payable, SBITA payable, and compensated absences. Debt service requirements for general obligation bonds are payable from fund balance and future revenues of the Debt Service Fund which consists principally of property taxes collected by the District, state funding under the Instructional Facilities and Existing Debt Allotments and interest earnings. The General Fund has typically been used to liquidate leases and notes payable, in prior years.

The following is a summary of changes in long-term debt for governmental activities for the year ended June 30, 2026:

	Balance as of July 1, 2025	Additions	Retirements	Balance June 30, 2026	Due Within One Year
Bonds payable	$ 1,224,080,000	$ 60,570,000	$ (148,335,000)	$ 1,136,315,000	$ 68,090,000
Bond premiums	145,403,975	6,164,223	(15,799,785)	135,768,413	-
Arbitrage liability	20,397,100	-	(5,279,546)	15,117,554	9,506,740
SBITA liability	557,856	2,625,675	(992,275)	2,191,256	734,023
Compensated Absences	1,173,733	-	(490,029)	683,704	90,066
Total	$ 1,391,612,664	$ 69,359,898	$ (170,896,635)	$ 1,290,075,927	$ 78,420,829

The same governmental funds used to pay the staff's salary have been used to liquidate the liability for compensated absences in the current and prior years.

In December 2025, the District issued $60,570,000 in Unlimited Tax Refunding Bonds at a premium of $6,164,223. In addition, the District used $10 million in resources from its Debt Service Fund to refund portions of Bond Series 2015, 2016A, and 2017. The carrying value of the bonds totaled $84,680,169 and $76,163,372 was the acquisition price resulting in a gain of $8,516,797, which will be deferred over the shorter of the life of the refunding or refunded bonds.

In addition, the debt service savings as a result of the refunding totaled $20.9 million. The economic gain or net present value savings totaled $5.5 million after deducting the District's own funds of $10 million used to refund the bonds.

Qualified School Construction Bonds ("QSCB's") are tax-credit bonds authorized through the American Recovery and Reinvestment Act. The QSCB program provides school districts the opportunity to issue interest free or very-low interest bonds to finance the construction, rehabilitation, or repair of a public school facility or for the acquisition of land on which such a facility is to be constructed. Purchasers of QSCB's issued in 2009 receive a federal tax credit instead of interest payments. Purchasers of QSCB's issued in 2011 receive interest payments from the issuer, and the issuer can elect to receive subsidy payments from the federal government equal to the lesser of (i) the amount of interest payable under such bond on such date, or (ii) the amount of interest which would have been payable under such bond on such date if such interest were determined at the applicable credit rate determined under section 54A(b)(3) of the Internal Revenue Code with respect to such bonds. The District received $66 thousand in subsidy payments from the federal government during the fiscal year ended June 30, 2026.

Note 6 - Long-Term Liabilities (continued)

Bonds Payable

Bonded indebtedness of the District is reflected in the Statement of Net Position. Current requirements for principal and interest expenditures are accounted for in the Debt Service Fund in the fund financial statements.

A summary of changes in general obligation bonds for the year ended June 30, 2026, are as follows:

Bond	Interest Rates	Original Amount	Range of Future	6/30/2025 Balances	Issued	Retired/ Defeased	6/30/2026 Balances
2009 QSCB	0.40%	$ 36,320,000	2018-2026	$ 4,040,000	$ -	$ (4,040,000)	$ -
2011 QSCB	5.25 to 6.00%	13,655,000	2018-2026	1,520,000	-	(1,520,000)	-
2015 Building	1.00 to 5.00%	220,300,000	2016-2040	42,895,000	-	(13,730,000)	29,165,000
2016A Building	3.00 to 5.00%	109,420,000	2017-2041	11,570,000	-	(5,930,000)	5,640,000
2017 Building	3.00 to 5.00%	79,345,000	2018-2042	58,130,000	-	(58,130,000)	-
2018 Building	4.00 to 5.00%	33,630,000	2019-2043	12,800,000	-	(1,025,000)	11,775,000
2020 Building	4.00 to 5.00%	273,790,000	2020-2045	249,660,000	-	(1,860,000)	247,800,000
2020 Refunding	4.00 to 5.00%	137,794,956	2021-2039	83,060,000	-	-	83,060,000
2021 Building	4.00 to 5.00%	158,890,000	2022-2046	143,045,000	-	(4,395,000)	138,650,000
2022 Building and Refunding	2.00 to 4.00%	176,370,000	2022-2047	169,305,000	-	(5,330,000)	163,975,000
2023 Building and Refunding	4.00 to 5.00%	140,590,000	2024-2048	121,415,000	-	(9,635,000)	111,780,000
2025 Building and Refunding	4.00 to 5.00%	326,640,000	2025-2050	326,640,000	-	(41,210,000)	285,430,000
Unlimited Tax Refunding Bonds, Series 2025A	4.00 to 5.00%	60,570,000	2026-2042	-	60,570,000	(1,530,000)	59,040,000
		Total Bonds Payable		$ 1,224,080,000	$ 60,570,000	$ (148,335,000)	$ 1,136,315,000

The annual debt service for retirement of bond principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Totals
2027	$ 68,090,000	$ 49,826,122	$ 117,916,122
2028	48,785,000	45,853,722	94,638,722
2029	48,945,000	43,414,472	92,359,472
2030	50,950,000	40,975,372	91,925,372
2031	52,935,000	38,436,370	91,371,370
2032-2036	294,980,000	155,964,400	450,944,400
2037-2041	306,450,000	89,776,238	396,226,238
2042-2046	216,450,000	35,182,170	251,632,170
2047-2050	48,730,000	3,849,200	52,579,200
	$ 1,136,315,000	$ 503,278,066	$ 1,639,593,066

Rebatable Arbitrage Payable

The Tax Reform Act of 1986 requires that the excess interest earned on tax-exempt bond proceeds over interest cost must be remitted to the federal government. These arbitrage interest earnings are paid from the Capital Projects Funds and must be remitted every five years from date of issue. During the fiscal year ended June 30, 2026, no arbitrage payments were made to the IRS. The rebatable arbitrage liability at June 30, 2026 was $15.1 million. It was recorded at the government-wide level since it was not due and payable at June 30, 2026 but is due within the next year.

Prior Year Defeasance of Debt

In prior years, the District defeased general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust account to provide for all future debt service payments on the old bonds. Accordingly, trust account assets and liabilities for the defeased bonds are not included in the District's financial statements. At June 30, 2026, the District did not have any defeased bonds outstanding.

Note 7 - Worker's Compensation Insurance (Self-Insured)

Insurance Plans

The District contracts with the TASB Risk Management Fund ("the Fund") to facilitate all claims. The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and Chapter 504, Texas Labor Code. All districts participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

As a self-funded member of the Fund, the District is solely responsible for all claim costs, both reported and unreported. The Fund provides administrative services to its self-funded members including claims administration and customer service. The District is protected against higher than expected claims costs through the purchase of stop loss coverage. In addition, the District has Excess Workers Compensation Insurance which limits the District's liability for accidents exceeding $600,000 per claim.

The Fund engages the service of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is approved by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2025, are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin.

The costs associated with the self-insured plan are reported as interfund transactions. Accordingly, they are treated as operating revenues of the Workers' Compensation Fund and operating expenditures/expenses of the General Fund and Enterprise Fund. An actuarial study is performed on the plan to estimate the claims liability at the fiscal year-end. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The resultant liability calculation is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claim liabilities are evaluated periodically. The following summarizes the self-insured plan claims and liabilities for workers' compensation:

Fiscal Year	Beginning of Year Accrual	Current Year Estimates	Claims Payments	End of Year Accrual
2022	$ 3,958,185	$ 1,686,316	$ (1,437,386)	$ 4,207,115
2023	4,207,115	2,899,639	(2,661,977)	4,444,777
2024	4,444,777	2,432,667	(2,611,165)	4,266,279
2025	4,266,279	581,945	(1,835,532)	3,012,692
2026	3,012,692	1,578,175	(2,147,551)	2,443,316

Note 8 - SBITA Liabilities

The District is under contract for noncancellable SBITAs that convey control of the right-to-use software. The SBITA liabilities outstanding as of June 30, 2026, consist of the following:

Type	Term	Incremental Borrowing Rate	Liability Balance	Subscription Asset Value	Accumulated Amortization
Educational	36	5.00%	$ 112,993	$ 1,300,171	$ (1,191,824)
Support	60	4.09%	1,478,894	1,778,323	(326,025)
Support	36	4.09%	599,369	847,352	(258,913)
Total			$ 2,191,256	$ 3,925,846	$ (1,776,762)

Note 8 - SBITA Liabilities (continued)

All amounts paid were previously included in the measurement of the subscription liability and there were no other related outflows of resources for the period such as variable payments or termination penalties. In addition, there were no commitments incurred prior to commencement of any SBITA term and there were no impairment losses related to SBITA assets.

The future principal and interest SBITA payments as of June 30, 2026, were as follows:

Fiscal Year	Principal	Interest	Total
2027	$ 734,023	$ 74,152	$ 808,175
2028	646,932	47,598	694,530
2029	393,590	25,365	418,955
2030	383,997	9,905	393,902
2031	32,714	112	32,826
	$ 2,191,256	$ 157,132	$ 2,348,388

Note 9 - Defined Benefit Pension Plan

Plan Description

The District participates in a multiple-employer, cost-sharing, defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/learning-resources/publications, or by writing to TRS at attention Finance Division, P.O. BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered under a previous rule. There are no automatic postemployment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Note 9 - Defined Benefit Pension Plan (continued)

Benefits Provided (continued)

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System's actuary.

In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers, and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound, allowed the legislature to approve funding for a 13th check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or $2,000, whichever was less.

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

	Contribution Rates	
	September 1, 2025 to June 30, 2026	**July 1, 2025 to August 31, 2025**
Member (Employee)	8.25%	8.25%
Non-Employer Contributing Entity (State)	8.25%	8.25%
District	8.25%	8.25%

	Current Fiscal Year Contributions
Employer (District)	$ 23,443,953
Employee (Member)	44,043,547
Non-employer Contributing Entity On-behalf Contributions (State)	28,126,351

Contributors to the plan include active members, employers and the State of Texas as the only non-employer contributing entity. The State is also the employer for senior colleges and universities, medical schools, and other entities including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

Note 9 - Defined Benefit Pension Plan (continued)

Contributions (continued)

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate, times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers. Employers (public schools, junior colleges, other entities, or the State of Texas as the employer for senior colleges and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is a surcharge an employer is subject to.

- All public schools, charter schools, and regional education service centers must contribute 2.0% of the member's salary beginning in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member's salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Note 9 - Defined Benefit Pension Plan (continued)

Actuarial Assumptions

The total pension liability in the August 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Component	Result
Valuation Date	August 31, 2024, rolled forward to August 31, 2025
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate	7.00%
Municipal Bond Rate as of August 30, 2025	5.23% - The source for the rate is the Bond Buyers 20 Index which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.
Last year ending August 31 in Projection Period (100 years)	2124
Inflation	2.30%
Salary Increases	3.20% to 9.20% including inflation
Ad hoc post-employment benefit changes	None

Effective with the measurement date of August 31, 2025, the salary increase assumption was modified to reflect anticipated changes in future contribution levels resulting from the enactment of House Bill 2 (HB2) by the 2025 Texas Legislature. Except for the change in salary increase assumption, the actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2024. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2024.

Discount Rate

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.54% of payroll in fiscal year 2026 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Note 9 - Defined Benefit Pension Plan (continued)

Discount Rate (continued)

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2025 are summarized below:

Asset Class	Target Allocation[2]	Long-Term Expected Geometric Real Rate of Return[3]	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
All Country	39.00%	4.14%	2.18%
USA	0.00%	3.85%	0.00%
Non-U.S. Developed	5.00%	4.60%	0.31%
Emerging Markets	1.00%	4.71%	0.07%
Private Equity	12.00%	6.80%	1.19%
Stable Value			
Government Bonds - Nominal	10.00%	2.59%	0.33%
Government Bonds - Real	6.00%	1.97%	0.13%
Absolute Return[1]	0.00%	3.91%	0.00%
Stable Value Hedge Funds	5.00%	1.68%	0.09%
Real Return			
Real Estate	15.00%	4.60%	0.86%
Energy, Natural Resources & Infrastructure	6.00%	4.86%	0.36%
Commodities	0.00%	2.96%	0.00%
Risk Parity	5.00%	4.38%	0.26%
Asset Allocation Leverage			
Cash	2.00%	0.51%	0.01%
Asset Allocation Leverage	-6.00%	0.81%	-0.05%
Inflation Expectation			2.30%
Volatility Drag[4]			-0.71%
Expected Return	100.00%		7.33%

[1] Absolute Return includes Credit Sensitive Investments.

[2] Target allocations are based on the fiscal year 2025 policy model.

[3] Capital Market Assumptions (CMA) come from Meketa Investment Group's 2025 CMAs.

[4] The volatility drag results from the conversion between arithmetic and geometric mean returns.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the net pension liability if the discount rate used was 1 percentage point lower than and 1 percentage point higher than the discount rate that was used (7.00%) in measuring the Net pension liability:

	1% Decrease (6.00%)	Discount Rate Current Rate (7.00%)	1% Increase (8.00%)
District's proportional share of the net pension liability	$ 386,137,448	$ 239,593,264	$ 117,628,295

Note 9 - Defined Benefit Pension Plan (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2026, the District reported a liability of $239,593,264 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	$	239,593,264
State's proportionate share that is associated with the District		284,272,064
Total	$	523,865,328

The net pension liability was measured as of August 31, 2024 and rolled forward to August 31, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2024 through August 31, 2025.

For measurement year 2025, the employer's proportion of the collective net pension liability was 0.3806% which was a decrease of 0.0223% from its proportion measured as of August 31, 2024.

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation

The 2025 Texas Legislature passed HB2, which modified the future compensation structure for active employees covered by the System. As a result, a new salary increase assumption was adopted for determining the Net Pension Liability as of the August 31, 2025 measurement date. All other actuarial assumptions and methods remain the same as used in the determination of the prior year's Net Pension Liability. There have been no changes to the benefit provisions since the prior valuation.

For the year ended June 30, 2026, the District recognized pension expense of $25,252,047. The District also recognized on-behalf pension expense and revenue of $26,390,858 for support provided by the State.

On June 30, 2026, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 14,374,942	$ (839,510)
Changes of assumption	22,977,520	-
Net difference between projected and actual earnings on pension plan investments	-	(10,888,417)
Changes in proportion and differences between District contributions and proportionate share of contributions	10,618,320	(19,058,667)
District contributions subsequent to the measurement date of the net pension liability	19,817,801	-
Total	$ 67,788,583	$ (30,786,594)

Note 9 - Defined Benefit Pension Plan (continued)

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation (continued)

The District recognized $19,817,801 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability for fiscal year ending June 30, 2027. The other amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30	Pension Expense	Balanced of Deferred Outflows (Inflows)
2027	$ 25,288,959	$ (8,104,774)
2028	2,198,618	(10,303,392)
2029	(9,048,378)	(1,255,014)
2030	(2,615,568)	1,360,554
2031	1,360,557	-
	$ 17,184,188	

Note 10 - Defined Other Post-Employment Benefit Plans

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS- Care). It is a multiple-employer, cost-sharing, defined benefit OPEB plan with a special funding situation. The TRS- Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/learning-resources/publications, or by writing to TRS at attention Finance Division, P.O. BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778.

Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs.

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

Benefits Provided (continued)

The 88th Legislature amended the Texas Insurance Code Chapter 1575 via Senate Bill 1854 allowing TRS to offer coverage for dental and vision care to retirees. In accordance with Chapter 1575.1601, TRS established the TRS-Care Dental and TRS-Care Vision plans. TRS-Care Dental and TRS-Care Vision are optional plans that are available to retirees who are eligible for TRS-Care. This includes their dependents, surviving spouses, and surviving dependent children. Retirees do not have to be enrolled in TRS-Care medical and pharmacy plans to be eligible TRS-Care Dental and TRS-Care Vision. The first enrollment period for the plans began in October 2024 and coverage started in January 2025.

The General Appropriations Act passed by the 88th Legislature included funding to maintain TRS-Care premiums at their current level through 2025. Also, the 86th Legislature passed Senate Bill 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at $381,400,000 as of August 31, 2025.

The premium rates for retirees are reflected in the following table.

TRS-Care Monthly Premium Rates

	Medicare	Non-Medicare	TRS-Care Dental	TRS-Care Vision
Retiree or Surviving Spouse	$ 75	$ 200	$ 41.64	$ 6.89
Retiree and Spouse	280	689	83.29	13.79
Retiree or Surviving Spouse and Children	408	408	87.45	15.57
Retiree and Family	613	999	129.93	24.08

Contributions

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions; and contributions from the state, active employees, and participating employers are based on active employee compensation. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee's pay for fiscal year 2026. The following table shows contributions to the TRS-Care plan by type of contributor.

	Contribution Rates		
	September 1, 2025 to June 30, 2026	July 1, 2025 to August 31, 2025	Contribution Amounts
Active Employee	0.65%	0.65%	$ 3,469,678
Non-Employer Contributing Entity (State)	1.25%	1.25%	10,633,914
District:			
District, Excluding Federal/Private Funding	0.75%	0.75%	4,025,946
Federal/Private Funding	1.25%	1.25%	411,293
Total District			4,437,239
Total			$ 18,540,831

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Note 10 - Defined Other Post-Employment Benefit Plans (continued)

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to *(regardless of whether or not they participate in the TRS Care OPEB program)*. When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of $535 per retiree.

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2024. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2025. The actuarial valuation was determined using the following actuarial assumptions:

Component	Result
Valuation Date	August 31, 2024, rolled forward to August 31, 2025
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	5.23% as of August 31, 2025
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs.
Projected Salary Increases	3.20% to 9.20% including inflation
Healthcare Trend Rates	The initial medical trend rate was 7.35% for non-Medicare retirees and 9.00% for Medicare retirees. The initial prescription drug trend rate was 9.00% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 14 years.
Election Rates	Normal Retirement: 62% participation rate prior to age 65 and 25% participation rate after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2024 TRS pension actuarial valuation that was rolled forward to August 31, 2025: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, and (f) Wage Inflation

The active mortality rates were based on PUB (2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

Discount Rate

A single discount rate of 5.23% was used to measure the total OPEB liability. This was an increase of 1.36% in the discount rate since the previous year. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate is the Bond Buyer's "20-Bond GO Index" as of August 31, 2025 using the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1 percentage point lower than and 1 percentage point higher than the discount rate that was used 5.23% in measuring the net OPEB Liability.

	Discount Rate		
	1% Decrease 4.23%	Current Rate 5.23%	1% Increase 6.23%
District's proportional share of the net OPEB liability	$ 135,670,786	115,523,955	$ 98,921,549

Healthcare Trend Rate Sensitivity Analysis

On June 30, 2026, the District reported a liability of $115,523,955 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective Net OPEB liability	$ 115,523,955
State's proportionate share that is associated with (employer)	153,268,072
Total	$ 268,792,027

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

The Net OPEB Liability was measured as of August 31, 2024 and rolled forward to August 31, 2025 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District's proportion of the Net OPEB Liability was based on the District's contributions to OPEB relative to the contributions of all employers to the plan for the period September 1, 2024 through August 31, 2025.

On August 31, 2025, the District's proportion of the collective Net OPEB Liability was 0.4634% which was a decrease of 0.0254% from its proportion measured as of August 31, 2024.

Healthcare Cost Trend Rates – The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the health trend rates assumed.

	Healthcare Cost Trend Rate		
	1% Decrease	Current Rate	1% Increase
District's proportional share of the net OPEB liability	$ 95,522,076	$ 115,523,955	$ 140,920,441

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period:

- The single discount rate changed from 3.87% as of August 31, 2024 to 5.23% as of August 31, 2025, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Changes of Benefit Terms Since the Prior Measurement Date

There were no changes in benefit terms since the prior measurement date.

For the year ended June 30, 2026, the District recognized negative OPEB expense of $14,105,012. The District also recognized negative on-behalf OPEB expense and revenue of $17,708,880 for support provided by the State.

On June 30, 2026, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 22,601,010	$ (68,801,113)
Changes of assumption	14,285,515	(47,448,770)
Net difference between projected and actual earnings on OPEB plan investments	-	(710,490)
Changes in proportion and differences between District contributions and proportionate share of contributions	17,705,906	(29,307,281)
District contributions subsequent to the measurement date of the net OPEB liability	3,739,252	-
Total	$ 58,331,683	$ (146,267,654)

The District recognized $3,739,252 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net OPEB liability for fiscal year ending June 30, 2027. The other amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	OPEB Expense
2027	$ (19,197,051)
2028	(20,911,624)
2029	(17,607,175)
2030	(10,897,384)
2031	(9,774,106)
Thereafter	(13,287,883)
	$ (91,675,223)

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended June 30, 2026, 2025, and 2024, the subsidy payments received by TRS-Care on-behalf of the District were $4,373,057, $3,288,441, and $2,818,914, respectively. The information for the year ended June 30, 2026, is an estimate provided by the Teacher Retirement System. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

Note 11 - Risk Management

The District purchases commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Note 12 - Shared Service Arrangement

The District has entered into a Shared Service Agreement (SSA) for services and reporting procedures for students with auditory impairments attending the Arlington Regional Day School Program for the Deaf (RDSPD). The District is the fiscal agent and is responsible for applying for, receiving, collecting, expending, and distributing all funds, regardless of source, in accordance with budget adopted by the RDSPD. The District provides accounting services and reports. The member Districts are Kennedale Independent School District, Mansfield Independent School District and Venus Independent School District. SSAs are accounted for in Funds 315 and 435.

Note 13 - Restatement of Net Position and Fund Balance

During fiscal year 2026, the District had two accounts—prepaid items and due from other governments—were overstated by $10,010,272. The restatement affects both the General Fund and the Government-Wide financial statements.

	Government Activities	General Fund
Beginning Net Position/Fund Balance as Originally Presented	$ 273,833,358	$ 270,225,621
Restatements:		
Prepaid items	(2,630,861)	(2,630,861)
Due from other governments	(7,379,411)	(7,379,411)
Total adjustments	(10,010,272)	(10,010,272)
Beginning Net Position/Fund Balance as Adjusted	$ 263,823,086	$ 260,215,349

Note 14 - Subsequent Event

On September 15, 2026, the District issued Unlimited Tax School Building Bonds, Series 2026 in the amount of $125,000,000. The bonds will be used for (i) designing, constructing, renovating, improving, upgrading, updating, modernizing, acquiring and equipping school facilities, the purchase of necessary sites for school facilities, and the purchase of new school buses and security devices for school buses and (ii) acquiring, updating, improving, modernizing and installing technology for school facilities (including hardware and software); and (iii) paying the costs associated with the issuance of the Bonds.

Note 15 - Excess of Expenditures Over Appropriations

The District's Child Nutrition Fund actual expenditures exceeded budgeted expenditures by $2.2 million. A portion of this overage was related to the recognition of non-cash commodities.

Arlington
INDEPENDENT SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Exhibit G-1

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – ORIGINAL BUDGET, AMENDED FINAL AND ACTUAL (GAAP BASIS) - GENERAL FUND

For the Year Ended June 30, 2026

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Variance with Original Budget - Over (Under) Final Budget	Actual Amounts	Variance with Final Budget - Over (Under) Actual Amounts
	Revenues					
5700	Local revenues	$ 333,244,604	$ 313,299,267	$ (19,945,337)	$ 307,643,449	$ (5,655,818)
5800	State program revenues	276,833,447	295,357,235	18,523,788	296,026,883	669,648
5900	Federal program revenues	4,933,002	4,933,002	-	4,867,858	(65,144)
5020	**Total Revenues**	615,011,053	613,589,504	(1,421,549)	608,538,190	(5,051,314)
	Expenditures					
	Current:					
0011	Instruction	403,140,669	403,407,190	266,521	403,028,036	379,154
0012	Instructional resources and media services	7,715,086	7,239,590	(475,496)	7,190,321	49,269
0013	Curriculum and staff development	7,511,243	8,262,687	751,444	8,193,850	68,837
0021	Instructional leadership	14,700,065	13,174,034	(1,526,031)	13,127,377	46,657
0023	School leadership	36,854,182	39,543,218	2,689,036	39,252,903	290,315
0031	Guidance, counseling and evaluation services	33,744,355	36,246,386	2,502,031	35,167,105	1,079,281
0032	Social work services	3,407,952	3,492,465	84,513	3,379,067	113,398
0033	Health services	8,731,582	8,891,641	160,059	8,535,214	356,427
0034	Student transportation	21,631,979	22,015,096	383,117	21,069,827	945,269
0035	Food services	580,000	812,582	232,582	850,501	(37,919)
0036	Extracurricular activities	14,696,422	15,121,441	425,019	15,127,653	(6,212)
0041	General administration	21,091,860	21,921,827	829,967	21,615,611	306,216
0051	Facilities maintenance and operations	73,841,320	69,139,135	(4,702,185)	68,364,618	774,517
0052	Security and monitoring services	18,174,919	17,337,258	(837,661)	17,316,848	20,410
0053	Data processing services	7,889,322	17,053,433	9,164,111	16,293,446	759,987
0061	Community services	864,302	902,992	38,690	758,251	144,741
	Debt Service:					
0071	Principal on long-term debt	-	736,994	736,994	992,275	(255,281)
0072	Interest on long-term debt	-	81,291	81,291	81,291	-
	Intergovernmental:					
0091	Purchase of WADA to reduce excess local revenue	8,029,266	4,300,000	(3,729,266)	3,761,605	538,395
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	29,100	29,100	-	16,512	12,588
0099	Other governmental charges	2,392,215	2,424,338	32,123	2,337,682	86,656
6030	**Total Expenditures**	685,025,839	692,132,698	7,106,859	686,459,993	5,672,705
1100	Excess (deficiency) of revenues over expenditures	(70,014,786)	(78,543,194)	(8,528,408)	(77,921,803)	621,391
	Other Financing Sources (Uses):					
7912	Sale of real or personal property	-	-	-	84,445	84,445
7915	Transfers in	57,000,000	63,000,000	(6,000,000)	63,000,000	-
7913	Right to use leased assets and SBITAs issued	-	1,969,512	(1,969,512)	2,625,676	656,164
7080	**Total Other Financing Sources (Uses)**	57,000,000	64,969,512	(7,969,512)	65,710,121	656,164
1200	Net change in fund balances	(13,014,786)	(13,573,682)	(558,896)	(12,211,682)	1,362,000
0100	Fund balance - beginning of year, as previously presented	270,225,621	270,225,621	-	270,225,621	-
	Adjustment	(10,010,272)	(10,010,272)	-	(10,010,272)	-
0100	**Fund Balance - Beginning of Year, as Adjusted**	260,215,349	260,215,349	-	260,215,349	-
3000	**Fund Balances - Ending**	$ 247,200,563	$ 246,641,667	$ (558,896)	$ 248,003,667	$ 1,362,000

Budgetary Highlights

The District is required to adopt an annual appropriated budget for the General Fund, the Debt Service Fund, and the Child Nutrition Program. A budgetary comparison statement has been provided for these funds to demonstrate compliance with statutory requirements. In addition, the District adopts an annual budget for the Capital Projects Fund.

The District is legally required to adopt budgets for the General Fund, Debt Service Fund, Capital Projects Fund, and Child Nutrition. Each budget is presented and accounted for on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The District is not legally required to adopt Special Revenue Fund budgets.
The District follows these procedures preparing and approving its annual budget:

1. The superintendent or his designate prepares a budget covering all estimated revenues and proposed expenditures of the District for the next succeeding fiscal year. The budget is prepared by generic fund type and function.
2. Ten days after public notice of the meeting has been given, a public hearing is held, allowing the public to comment on the proposed budget.
3. A public meeting of the Board of Trustees is called for the purpose of adopting the budget. The State Board of Education requires that the budget be prepared no later than June 30th of each year.
4. Budget data must be received by the Texas Education Agency on or before December 15 each year. The legal level of budgetary control is at the function level within each generic fund type. Budget amounts are as originally adopted, or as amended by the Board, on June 17, 2025. Once a budget is approved, it can be amended at the function and fund level only by approval of a majority of the members of the Board of Trustees. Changes can be made to the budget at any detail within the function level without an amendment approved by the Board. During the year, several budget amendments were made with Board approval. The most significant amendments were for carryover funding; issuance of bonds and supplemental appropriations for bond projects; mid-year adjustment of local and state revenues and appropriations and operating costs; and year-end adjustments to revise estimates of revenues and expenditures based on the latest information on student attendance, interest earnings, and operating costs. All budget appropriations lapse at year-end.

The most significant fund for the District is the General Fund, funded primarily through local property tax revenue. The District's budget amendments presented to the Board of Trustees throughout the year are summarized as follows:

- **Variances of original revenue budget compared to amended budget.** The adopted revenue budget was amended between 5700 local revenues and 5800 state revenues to account for local and state share differences driven by certified property values which were not available in June when the budget was originally adopted.

- **Variances of amended revenue budget compared to actual revenue.** The total revenue variance amount of $5 million was less than 1% of the final budgeted revenue.

- **Variances of original expenditure budget compared to amended budget.** The adopted expenditure budget was amended across function codes to properly account for expenditures in the correct area.

- **Variances of amended budget to actual expenditures.** The total expenditure variance amount of $6 million was less than 1% of the final budgeted expenditures.

Budgetary Highlights (continued)

- **Primary reasons for functional variances that exceeded 10%:**
  - Function 21 Instructional Leadership: Copy machine prints are allocated under this function code at adoption and later amended to the correct function code based on actual usage.
  - Function 35 Food Services: Due to higher than anticipated unpaid meal balances.
  - Function 53: Data Processing Services: Due to correcting funds originally adopted in a different code.
  - Function 61: Community Services: Due to actual expenditures being less than budgeted.
  - Function 71: Debt Service: Due to the recognition of SBITAs.
  - Function 91: Purchase of WADA to reduce excess local revenue: Due to the final recapture amount being less than budgeted.
  - Function 95: Payments to Juvenile Justice Alt. Ed. Prgm.: Due to actual expenditures being less than budgeted.

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Exhibit G-2

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT SYSTEM OF TEXAS
For the Last Ten Measurement Years Ended August 31

	2025	2024	2023	2022	2021
District's proportion of the net pension liability	0.38%	0.40%	0.43%	0.41%	0.37%
District's proportionate share of the net pension liability	$ 239,593,264	$ 246,087,063	$ 293,703,440	$ 241,448,101	$ 94,001,973
State's proportionate share of the net pension liability associated with the District	284,272,064	265,872,102	287,612,607	286,125,422	139,610,651
Total	$ 523,865,328	$ 511,959,165	$ 581,316,047	$ 527,573,523	$ 233,612,624
District's covered payroll (for Measurement Year)	$ 512,066,851	$ 498,440,487	$ 473,306,200	$ 465,103,106	$ 448,577,062
District's proportionate share of the net pension liability as a percentage of its covered payroll	46.79%	49.37%	62.05%	51.91%	20.96%
Plan fiduciary net position as a percentage of the total pension liability *	78.24%	77.51%	73.15%	75.65%	88.79%
Plan's net pension liability as a percentage of covered payroll *	101.96%	102.39%	122.32%	112.72%	51.08%

	2020	2019	2018	2017	2016
District's proportion of the net pension liability	0.36%	0.39%	0.39%	0.40%	0.39%
District's proportionate share of the net pension liability	$ 190,880,824	$ 202,083,399	$ 215,929,798	$ 128,887,686	$ 148,696,381
State's proportionate share of the net pension liability associated with the District	283,342,941	276,296,260	308,845,844	187,381,594	225,379,353
Total	$ 474,223,765	$ 478,379,659	$ 524,775,642	$ 316,269,280	$ 374,075,734
District's covered payroll (for Measurement Year)	$ 422,631,242	$ 411,615,670	$ 408,126,343	$ 406,117,695	$ 391,215,683
District's proportionate share of the net pension liability as a percentage of its covered payroll	45.16%	49.10%	52.91%	31.74%	38.01%
Plan fiduciary net position as a percentage of the total pension liability *	75.54%	75.24%	73.74%	82.17%	78.00%
Plan's net pension liability as a percentage of covered payroll *	114.93%	114.93%	126.11%	75.93%	92.75%

The amounts presented for each Plan year which ends the preceding August 31 of the District's fiscal year.

Net pension liability is calculated using a new methodology and will be presented prospectively in accordance with GASB 68.

* Per Teacher Retirement System of Texas' annual comprehensive financial report.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit G-3*

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SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
TEACHERS RETIREMENT SYSTEM OF TEXAS
For the Last Ten Fiscal Years

	2026	2025	2024	2023	2022
Contractually required contributions	$ 23,443,953	$ 22,430,043	$ 23,163,033	$ 21,158,354	$ 18,173,802
Contributions in relation to the contractual required	23,443,953	22,430,043	23,163,033	21,158,354	18,173,802
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 533,771,994	$ 509,696,364	$ 495,261,709	$ 473,204,882	$ 463,646,476
Contributions as a percentage of covered payroll	4.39%	4.40%	4.68%	4.47%	3.92%

	2021	2020	2019	2018	2017
Contractually required contributions	$ 15,382,288	$ 14,570,224	$ 13,383,140	$ 13,319,359	$ 13,061,085
Contributions in relation to the contractual required	15,382,288	14,570,224	13,383,140	13,319,359	13,061,085
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 439,039,067	$ 422,515,424	$ 411,031,166	$ 409,175,566	$ 402,410,725
Contributions as a percentage of covered payroll	3.50%	3.45%	3.26%	3.26%	3.25%

Measurement Year	Changes
2017	None
2018	The discount rate changed from 8.0% as of August 31, 2017 to a blended rate of 6.907% as of August 31, 2018. The long-term assumed rate of return changed from 8.0% as of August 31, 2017 to 7.25% as of August 31, 2018. Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. The total pension liability as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017
2019	None
2020	The state and employer contribution rate changed from 6.8% to 7.5%. The 1.5% public education employer contribution applied to just employers whose employees were not covered by OASDI in 2019 and it changed in 2020 to apply to all public schools, charter schools and regional education centers irrespective of participation in OASDI.
2021	The public education employer contribution rate changed from 1.5% in 2020 to 1.6% in 2021.
2022	Demographic and economic assumptions were updated based on experience study performed for TRS for the period ending August 31, 2021. The primary change was the lowering of the discount rate from 7.25% to 7.00%.
2023	None
2024	None
2025	Salary increase assumption updated to reflect impact of 2025 legislation.

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Exhibit G-4

1 G4

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

TEACHERS RETIREMENT SYSTEM OF TEXAS

For the Last Nine Measurement Years Ended August 31 [(1)]

	2025	2024	2023	2022	2021
District's proportion of the net OPEB liability	0.46%	0.49%	0.52%	0.50%	0.48%
District's proportionate share of the net OPEB liability	$ 115,523,955	$ 148,348,879	$ 115,993,728	$ 120,674,470	$ 184,805,089
State's proportionate share of the net OPEB liability associated with the District	153,268,072	185,879,134	139,964,262	147,203,895	247,597,635
Total	$ 268,792,027	$ 334,228,013	$ 255,957,990	$ 267,878,365	$ 432,402,724
District's covered-employee payroll (for Measurement Year)	$ 512,066,851	$ 498,440,487	$ 473,306,200	$ 465,103,106	$ 448,577,062
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	22.56%	29.76%	24.51%	25.95%	41.20%
Plan fiduciary net position as a percentage of the total OPEB liability *	18.26%	13.70%	14.94%	11.52%	6.18%
Plan's net OPEB liability as a percentage of covered-employee payroll *	54.93%	67.98%	51.86%	59.10%	100.13%

	2020	2019	2018	2017
District's proportion of the net OPEB liability	0.47%	0.49%	0.50%	0.50%
District's proportionate share of the net OPEB liability	$ 179,590,022	$ 231,749,147	$ 248,006,708	$ 217,735,070
State's proportionate share of the net OPEB liability associated with the District	241,325,941	307,942,781	345,695,787	314,597,329
Total	$ 420,915,963	$ 539,691,928	$ 593,702,495	$ 532,332,399
District's covered-employee payroll (for Measurement Year)	$ 422,631,242	$ 411,615,670	$ 408,126,343	$ 406,117,695
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	42.49%	56.30%	60.77%	53.61%
Plan fiduciary net position as a percentage of the total OPEB liability *	4.99%	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered-employee payroll *	101.46%	135.21%	146.64%	132.55%

The amounts presented for each Plan year which ends the preceding August 31 of the District's fiscal year.

* Per Teacher Retirement System of Texas' annual comprehensive financial report.

[(1)] Ten years of data should be presented in this schedule, but data was unavailable prior to 2017 Net OPEB liability and related ratios will be presented as data becomes available.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit G-5*

SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
TEACHERS RETIREMENT SYSTEM OF TEXAS
For the Last Ten Fiscal Years

	2026	2025	2024	2023	2022
Contractually required contributions	$ 4,437,239	$ 4,323,037	$ 4,575,007	$ 4,413,392	$ 4,040,700
Contributions in relation to the contractual required contributions	4,437,239	4,323,037	4,575,007	4,413,392	4,040,700
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
District's covered employee payroll	$ 533,771,994	$ 509,696,364	$ 495,261,709	$ 473,204,882	$ 463,646,476
Contributions as a percentage of covered employee payroll	0.83%	0.85%	0.92%	0.93%	0.87%

	2021	2020	2019	2018	2017
Contractually required contributions	$ 3,667,867	$ 3,576,251	$ 3,450,595	$ 3,315,476	$ 2,580,445
Contributions in relation to the contractual required contributions	3,667,867	3,576,251	3,450,595	3,315,476	2,580,445
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
District's covered employee payroll	$ 436,650,833	$ 420,735,412	$ 410,785,119	$ 409,318,025	$ 403,194,531
Contributions as a percentage of covered employee payroll	0.84%	0.85%	0.84%	0.81%	0.64%

Component	Result
Valuation Date	August 31, 2024, rolled forward to August 31, 2025
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	5.23% as of August 31, 2025
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs.
Projected Salary Increases	3.20% to 9.20% including inflation
Healthcare Trend Rates	The initial medical trend rate was 7.35% for non-Medicare retirees and 9.00% for Medicare retirees. The initial prescription drug trend rate was 9.00% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 14 years.
Election Rates	Normal Retirement: 62% participation rate prior to age 65 and 25% participation rate after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit	None

OTHER SUPPLEMENTARY INFORMATION

Fund Number	Fund Name & Description
206	**McKinney - Vento Education for the Homeless Children and Youth** - Variety of staff development and supplemental services.
211	**Title I-A Improving Basic Programs** - Supplemental funds to schools with a high percentage of children from low-income families to provide opportunities for all children to meet challenging state academic standards.
220	**English Literacy & Civics Ed.** - Provide or support programs for educational services to adults who are beyond compulsory school attendance age, are not enrolled in school and function at less than secondary completion level.
224	**IDEA, Part B - Formula** - Operate educational programs for children with disabilities.
225	**IDEA, Part B - Preschool** - Program for preschool children with disabilities.
226	**IDEA, Part B - Discretionary**- Program for preschool children with disabilities.
240	**Child Nutrition Program** - School Breakfast, National School Lunch and CACF Programs serving students meals that qualify for free, reduced or full-priced meals per the USDA guidelines.
242	**Summer Feeding Program** - Provide nutritious summer meals to low-income children when school is not in session.
244	**Carl D. Perkins Technology** - Provide career and technical education to develop new and/ or improve career and technical education programs for paid and unpaid employment.
255	**ESEA, Title II, Part A - Effective Instruction** - Increase student academic achievement through increasing the number of qualified teachers, assistant principals and principals.
263	**ESEA, Title III, Part A - English Language Acquisition and Language Enhancement** - Improve the education of limited English proficient children by assisting the children to learn English.

Fund Number	Fund Name & Description
288	**Title IV, Part A - SSAEP** - This grant is to provide students with a well-rounded education, support safe and healthy students, and support the effective use of technology.
289	**Texas Literary Initiative** - Improve school readiness and success in the areas of language and literacy for disadvantaged students.
315	**SSA - IDEA B - Discretionary** - Support ESC basic special education component, regional day school programs.
385	**Visually Impaired State** - Provide teachers and services to students who are visually impaired.
397	**Advanced Placement Incentives** - Professional development of teachers teaching advanced classes.
410	**Instructional Materials Allotment** - State funds allotted to school districts to purchase instructional materials and technology-related equipment and services.
429	**Other State Programs** - Supplemental state funds for various educational and support programs.
435	**Regional Day School for the Deaf** - Provide funding for staff and services to students with auditory handicaps.
461	**Campus Activities** - proceeds from fundraising activities, vending sales, corporate and private donations to school-sponsored activities benefiting students and staff of the campus.
492	**National Semiconductor Grant** - funds provided by Project Lead the Way, Inc (PLTW) to be used for PLTW Computer Science Program.
497	**Arlington Education Foundation** - Nonprofit tax-exempt organization which raises private funds for the District.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-1*

COMBINING BALANCE SHEET *Page 1 of 6*

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2026

Data Control Codes		206 McKinney Vento Education for Homeless Children and Youth	211 Title I-A Improving Basic Programs	220 English Literacy & Civics Ed.	224 IDEA B - Formula
	Assets:				
1110	Cash and cash equivalents	$ -	$ -	$ -	$ -
1240	Receivables from other governments	80,463	3,167,995	64,320	2,336,761
1260	Due from other funds	-	-	-	-
1290	Other receivables	519	443	-	-
1310	Inventories	-	-	-	-
1000	**Total Assets**	$ 80,982	$ 3,168,438	$ 64,320	$ 2,336,761
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ 7,915	$ 432,306	$ 5,731	$ 78,642
2160	Accrued wages payable	17,194	1,358,269	-	818,192
2170	Due to other funds	55,873	1,377,863	58,589	1,439,927
2180	Payable to other governments	-	-	-	-
2190	Due to student groups	-	-	-	-
2300	Unearned revenue	-	-	-	-
2310	Unearned revenue - other	-	-	-	-
2000	**Total Liabilities**	80,982	3,168,438	64,320	2,336,761
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/ State funds grant restrictions	-	-	-	-
	Committed:				
3545	Other committed	-	-	-	-
	Total Fund Balance	-	-	-	-
4000	**Total Liabilities and Fund Balance**	$ 80,982	$ 3,168,438	$ 64,320	$ 2,336,761

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-1*

COMBINING BALANCE SHEET *Page 2 of 6*

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2026

		225	226	240	242
Data Control Codes		IDEA B - Preschool	IDEA-Part B High Cost Risk Pool	Child Nutrition Program	Summer Feeding Program TDA
	Assets:				
1110	Cash and cash equivalents	$ -	$ -	$ 9,461,858	$ -
1240	Receivables from other governments	34,644	-	-	422,593
1260	Due from other funds	-	16,217	293,030	-
1290	Other receivables	-	-	9,512	-
1310	Inventories	-	-	3,741,484	-
1000	**Total Assets**	$ 34,644	$ 16,217	$ 13,505,884	$ 422,593
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ -	$ -	$ 242,760	$ 21,265
2160	Accrued wages payable	31,118	16,217	53,858	108,298
2170	Due to other funds	3,526	-	5,319,449	293,030
2180	Payable to other governments	-	-	-	-
2190	Due to student groups	-	-	-	-
2300	Unearned revenue	-	-	-	-
2310	Unearned revenue - other	-	-	-	-
2000	**Total Liabilities**	34,644	16,217	5,616,067	422,593
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	3,741,484	-
	Restricted:				
3450	Federal/ State funds grant restrictions	-	-	4,148,333	
	Committed:				
3545	Other committed	-	-	-	-
	Total Fund Balance	-	-	7,889,817	-
4000	**Total Liabilities and Fund Balance**	$ 34,644	$ 16,217	$ 13,505,884	$ 422,593

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-1*

COMBINING BALANCE SHEET *Page 3 of 6*

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2026

Data Control Codes		244 Carl D. Perkins Technology	255 Title II-A - Supporting Effective Instruction	263 Title III, Part A - English Language Acquisition and Language Enhancement	288 Title IV, Part A - SSAEP
	Assets:				
1110	Cash and cash equivalents	$ -	$ -	$ -	$ -
1240	Receivables from other governments	93,178	335,907	218,317	353,402
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	860	-
1310	Inventories	-	-	-	-
1000	**Total Assets**	$ 93,178	$ 335,907	$ 219,177	$ 353,402
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ 10,203	$ 27,502	$ 59,574	$ -
2160	Accrued wages payable	5,899	83,134	63,354	193,349
2170	Due to other funds	77,076	225,271	96,249	160,053
2180	Payable to other governments	-	-	-	-
2190	Due to student groups	-	-	-	-
2300	Unearned revenue	-	-	-	-
2310	Unearned revenue - other	-	-	-	-
2000	**Total Liabilities**	93,178	335,907	219,177	353,402
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/ State funds grant restrictions	-	-	-	-
	Committed:				
3545	Other committed	-	-	-	-
	Total Fund Balance	-	-	-	-
4000	**Total Liabilities and Fund Balance**	$ 93,178	$ 335,907	$ 219,177	$ 353,402

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-1*

COMBINING BALANCE SHEET *Page 4 of 6*

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2026

		289	315	385	397
Data Control Codes		**Texas Literary Initiative**	**IDEA B - Discretionary**	**Visually Impaired State**	**Advanced Placement Incentive**
	Assets:				
1110	Cash and cash equivalents	$ -	$ -	$ -	$ -
1240	Receivables from other governments	-	15,218	-	-
1260	Due from other funds	48,788	25,171	-	23,792
1290	Other receivables	-	-	-	-
1310	Inventories	-	-	-	-
1000	**Total Assets**	$ 48,788	$ 40,389	$ -	$ 23,792
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ -	$ 31,228	$ -	$ 2,995
2160	Accrued wages payable	-	9,161	-	-
2170	Due to other funds	-	-	-	-
2180	Payable to other governments	48,788	-	-	-
2190	Due to student groups	-	-	-	-
2300	Unearned revenue	-	-	-	13,270
2310	Unearned revenue - other	-	-	-	-
2000	**Total Liabilities**	48,788	40,389	-	16,265
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/ State funds grant restrictions	-	-	-	7,527
	Committed:				
3545	Other committed	-	-	-	-
	Total Fund Balance	-	-	-	7,527
4000	**Total Liabilities and Fund Balance**	$ 48,788	$ 40,389	$ -	$ 23,792

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-1*

COMBINING BALANCE SHEET *Page 5 of 6*

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2026

		410	429	435	461
Data Control Codes		**Instructional Materials Allotment**	**Other State Programs**	**Regional Day School for the Deaf**	**Campus Activity Funds**
	Assets:				
1110	Cash and cash equivalents	$ -	$ -	$ -	$ -
1240	Receivables from other governments	578,486	10,022	-	-
1260	Due from other funds	-	137,047	3,752	2,424,647
1290	Other receivables	-	1,200	-	3,475
1310	Inventories	-	-	-	-
1000	**Total Assets**	$ 578,486	$ 148,269	$ 3,752	$ 2,428,122
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ 484,673	$ 6,901	$ 3,752	$ 182,326
2160	Accrued wages payable	-	10	-	18,918
2170	Due to other funds	46,849	-	-	-
2180	Payable to other governments	-	-	-	-
2190	Due to student groups	-	-	-	7,150
2300	Unearned revenue	-	141,358	-	-
2310	Unearned revenue - other	46,964	-	-	-
2000	**Total Liabilities**	578,486	148,269	3,752	208,394
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/ State funds grant restrictions	-	-	-	-
	Committed:				
3545	Other committed	-	-	-	2,219,728
	Total Fund Balance	-	-	-	2,219,728
4000	**Total Liabilities and Fund Balance**	$ 578,486	$ 148,269	$ 3,752	$ 2,428,122

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-1*

COMBINING BALANCE SHEET *Page 6 of 6*

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2026

		492	497	
Data Control Codes		National Semi Conductor Grant	Arlington Education Foundation	Total Nonmajor Governmental Funds
	Assets:			
1110	Cash and cash equivalents	$ -	$ -	$ 9,461,858
1240	Receivables from other governments	-	-	7,711,306
1260	Due from other funds	30,000	174,155	3,176,599
1290	Other receivables	-	-	16,009
1310	Inventories	-	-	3,741,484
1000	**Total Assets**	$ 30,000	$ 174,155	$ 24,107,256
	Liabilities:			
	Current Liabilities:			
2110	Accounts payable	$ -	$ 10,762	$ 1,608,535
2160	Accrued wages payable	-	-	2,776,971
2170	Due to other funds	-	-	9,153,755
2180	Payable to other governments	-	-	48,788
2190	Due to student groups	-	-	7,150
2300	Unearned revenue	30,000	163,393	348,021
2310	Unearned revenue - other	-	-	46,964
2000	**Total Liabilities**	30,000	174,155	13,990,184
	Fund Balance:			
	Non-Spendable:			
3410	Inventories	-	-	3,741,484
	Restricted:			
3450	Federal/ State funds grant restrictions	-	-	4,155,860
	Committed:			
3545	Other committed	-	-	2,219,728
	Total Fund Balance	-	-	10,117,072
4000	**Total Liabilities and Fund Balance**	$ 30,000	$ 174,155	$ 24,107,256

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-2*

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS *Page 1 of 6*

For the Year Ended June 30, 2026

Data Control Codes		206 McKinney Vento Education for Homeless Children and Youth	211 Title I-A Improving Basic Programs	220 English Literacy & Civics Ed.	224 IDEA B - Formula
	Revenues				
5700	Local and Intermediate Sources	$ -	$ -	$ -	$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	337,300	17,853,519	-	11,310,494
5020	**Total Revenues**	337,300	17,853,519	-	11,310,494
	Expenditures				
	Current:				
0011	Instruction	-	10,432,172	-	7,083,416
0012	Instructional Resources and Media Services	-	320,252	-	-
0013	Curriculum and Instructional Staff Development	-	1,015,321	-	2,037,899
0021	Instructional Leadership	7,412	3,622,943	-	266,175
0023	School Leadership	-	55,705	-	-
0031	Guidance, Counseling and Evaluation Services	-	1,815	-	1,923,004
0032	Social work services	255,862	552,651	-	-
0034	Student Transportation	-	21,144	-	-
0035	Food Services	-	-	-	-
0036	Cocurricular/ Extracurricular Activities	-	-	-	-
0041	General administration	-	26,270	-	-
0051	Plant Maintenance and Operations	-	-	-	-
0052	Security and Monitoring Services	-	-	-	-
0061	Community Services	74,026	1,805,246	-	-
6030	**Total Expenditures**	337,300	17,853,519	-	11,310,494
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7080	**Total Other Financing Sources (Uses)**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	-	-	-	-
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ -	$ -

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-2*

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS *Page 2 of 6*

For the Year Ended June 30, 2026

Data Control Codes		225 IDEA B - Preschool	226 IDEA-Part B High Cost Risk Pool	240 Child Nutrition Program	242 Summer Feeding Program TDA
	Revenues				
5700	Local and Intermediate Sources	$ -	$ -	$ 4,494,559	$ -
5800	State Program Revenues	-	-	143,413	-
5900	Federal Program Revenues	211,179	1,000	28,796,106	422,593
5020	**Total Revenues**	211,179	1,000	33,434,078	422,593
	Expenditures				
	Current:				
0011	Instruction	211,179	-	-	-
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	1,000	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0032	Social work services	-	-	-	-
0034	Student Transportation	-	-	-	-
0035	Food Services	-	-	37,068,940	309,654
0036	Cocurricular/ Extracurricular Activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Plant Maintenance and Operations	-	-	6,156	-
0052	Security and Monitoring Services	-	-	-	-
0061	Community Services	-	-	-	-
6030	**Total Expenditures**	211,179	1,000	37,075,096	309,654
1100	Excess (deficiency) of revenues over expenditures	-	-	(3,641,018)	112,939
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	10,064	-
7080	**Total Other Financing Sources (Uses)**	-	-	10,064	-
1200	Net change in fund balances	-	-	(3,630,954)	112,939
0100	**Fund Balance - July 1 (Beginning)**	-	-	11,520,771	(112,939)
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ 7,889,817	$ -

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-2*

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS *Page 3 of 6*

For the Year Ended June 30, 2026

Data Control Codes		244 Carl D. Perkins Technology	255 Title II-A - Supporting Effective Instruction	263 Title III, Part A - English Language Acquisition and Language Enhancement	288 Title IV, Part A - SSAEP
	Revenues				
5700	Local and Intermediate Sources	$ -	$ -	$ -	$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	706,672	1,966,094	1,964,327	1,660,948
5020	**Total Revenues**	706,672	1,966,094	1,964,327	1,660,948
	Expenditures				
	Current:				
0011	Instruction	26,464	-	525,928	1,113,137
0012	Instructional Resources and Media Services	-	-	-	300,288
0013	Curriculum and Instructional Staff Development	43,295	1,818,266	1,160,306	32,509
0021	Instructional Leadership	529,315	147,828	50,686	466
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	107,598	-	-	34,933
0032	Social work services	-	-	-	152,657
0034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Cocurricular/ Extracurricular Activities	-	-	-	2,547
0041	General administration	-	-	-	-
0051	Plant Maintenance and Operations	-	-	-	-
0052	Security and Monitoring Services	-	-	-	-
0061	Community Services	-	-	227,407	24,411
6030	**Total Expenditures**	706,672	1,966,094	1,964,327	1,660,948
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7080	**Total Other Financing Sources (Uses)**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	-	-	-	-
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ -	$ -

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-2*

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS *Page 4 of 6*

For the Year Ended June 30, 2026

		289	315	385	397
Data Control Codes		**Texas Literary Initiative**	**IDEA B - Discretionary**	**Visually Impaired State**	**Advanced Placement Incentive**
	Revenues				
5700	Local and Intermediate Sources	$ -	$ -	$ -	$ -
5800	State Program Revenues	-	-	21,684	1,320
5900	Federal Program Revenues	83,695	88,130	-	-
5020	**Total Revenues**	83,695	88,130	21,684	1,320
	Expenditures				
	Current:				
0011	Instruction	83,695	88,130	19,459	-
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	2,225	1,320
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0032	Social work services	-	-	-	-
0034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Cocurricular/ Extracurricular Activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Plant Maintenance and Operations	-	-	-	-
0052	Security and Monitoring Services	-	-	-	-
0061	Community Services	-	-	-	-
6030	**Total Expenditures**	83,695	88,130	21,684	1,320
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7080	**Total Other Financing Sources (Uses)**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	-	-	-	7,527
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ -	$ 7,527

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-2*

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS *Page 5 of 6*

For the Year Ended June 30, 2026

Data Control Codes		410 Instructional Materials Allotment	429 Other State Programs	435 Regional Day School for the Deaf	461 Campus Activity Funds
	Revenues				
5700	Local and Intermediate Sources	$ -	$ 211,107	$ -	$ 4,723,885
5800	State Program Revenues	4,385,899	3,150,879	597,307	-
5900	Federal Program Revenues	-	-	-	-
5020	**Total Revenues**	4,385,899	3,361,986	597,307	4,723,885
	Expenditures				
	Current:				
0011	Instruction	4,385,899	267,242	371,112	5,505
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	63,508	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	6,553	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	76,871	-
0032	Social work services	-	-	-	-
0034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Cocurricular/ Extracurricular Activities	-	43,998	-	4,813,625
0041	General administration	-	-	-	-
0051	Plant Maintenance and Operations	-	-	-	-
0052	Security and Monitoring Services	-	2,969,066	-	-
0061	Community Services	-	11,619	149,324	-
6030	**Total Expenditures**	4,385,899	3,361,986	597,307	4,819,130
1100	Excess (deficiency) of revenues over expenditures	-	-	-	(95,245)
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7080	**Total Other Financing Sources (Uses)**	-	-	-	-
1200	Net change in fund balances	-	-	-	(95,245)
0100	**Fund Balance - July 1 (Beginning)**	-	-	-	2,314,973
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ -	$ 2,219,728

ARLINGTON INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2026

Data Control Codes		492 National Semi Conductor Grant	497 Arlington Education Foundation	Total Nonmajor Governmental Funds
	Revenues			
5700	Local and Intermediate Sources	$ -	$ 257,599	$ 9,687,150
5800	State Program Revenues	-	-	8,300,502
5900	Federal Program Revenues	-	-	65,402,057
5020	**Total Revenues**	-	257,599	83,389,709
	Expenditures			
	Current:			
0011	Instruction	-	253,906	24,867,244
0012	Instructional Resources and Media Services	-	1,682	622,222
0013	Curriculum and Instructional Staff Development	-	2,011	6,177,660
0021	Instructional Leadership	-	-	4,624,825
0023	School Leadership	-	-	62,258
0031	Guidance, Counseling and Evaluation Services	-	-	2,144,221
0032	Social work services	-	-	961,170
0034	Student Transportation	-	-	21,144
0035	Food Services	-	-	37,378,594
0036	Cocurricular/ Extracurricular Activities	-	-	4,860,170
0041	General administration	-	-	26,270
0051	Plant Maintenance and Operations	-	-	6,156
0052	Security and Monitoring Services	-	-	2,969,066
0061	Community Services	-	-	2,292,033
6030	**Total Expenditures**	-	257,599	87,013,033
1100	Excess (deficiency) of revenues over expenditures	-	-	(3,623,324)
	Other Financing Sources (Uses)			
7912	Sale of real or personal property	-	-	10,064
7080	**Total Other Financing Sources (Uses)**	-	-	10,064
1200	Net change in fund balances	-	-	(3,613,260)
0100	**Fund Balance - July 1 (Beginning)**	-	-	13,730,332
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ 10,117,072

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-3*

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2026

	752 Print Shop	770 Workers' Compensation Fund	Total
Assets			
Current Assets:			
Cash and cash equivalents	$ 105,376	$ 3,919,248	$ 4,024,624
Receivables:			
Due from other funds	-	130,661	130,661
Total Current Assets	105,376	4,049,909	4,155,285
Total Assets	105,376	4,049,909	4,155,285
Liabilities			
Current Liabilities:			
Accounts payable	104,158	28,184	132,342
Due to other funds	413,657	-	413,657
Accrued expenses	-	2,443,316	2,443,316
Total Current Liabilities	517,815	2,471,500	2,989,315
Total Liabilities	517,815	2,471,500	2,989,315
Net Position			
Unrestricted	(412,439)	1,578,409	1,165,970
Total Net Position	$ (412,439)	$ 1,578,409	$ 1,165,970

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-4*

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2026

		752 Print Shop	770 Workers' Compensation Fund	Total
	Operating Revenues			
5700	Charges for services	$ 323,140	$ 2,332,028	$ 2,655,168
	Total Operating Revenues	323,140	2,332,028	2,655,168
	Operating Expenses			
6100	Personnel expenses	164,901	-	164,901
6200	Purchased and contracted services	823,240	-	823,240
6300	Supplies and materials	7,819	-	7,819
6400	Claims expense and other operating expenses	450	1,578,175	1,578,625
	Total Operating Expenses	996,410	1,578,175	2,574,585
	Operating Income (Loss)	(673,270)	753,853	80,583
	Noncapital Subsidies			
8900	Transfer out	-	(3,000,000)	(3,000,000)
	Total Noncapital Subsidies	-	(3,000,000)	(3,000,000)
	Operating income (loss) and noncapital subsidies	(673,270)	(2,246,147)	(2,919,417)
	Non-Operating Revenues (Expenses)			
7020	Investment earnings	-	205,863	205,863
	Total Non-Operating Revenues (Expenses)	-	205,863	205,863
	Change in Net Position	(673,270)	(2,040,284)	(2,713,554)
	Net Position - July 1 (Beginning)	260,831	3,618,693	3,879,524
	Net Position - June 30 (Ending)	$ (412,439)	$ 1,578,409	$ 1,165,970

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit H-5*

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2026

	752 Print Shop	770 Workers' Compensation Fund	Total
Cash Flows from Operating Activities:			
Cash received from user charges	$ 323,140	$ 2,952,600	$ 3,275,740
Cash payments for insurance claims	-	(2,147,551)	(2,147,551)
Cash payments to employees	(164,901)	-	(164,901)
Cash payments to suppliers	(255,332)	-	(255,332)
Cash payments for other operating expenses	(450)	(179,962)	(180,412)
Net Cash Provided by (Used for) Operating Activities	(97,543)	625,087	527,544
Cash Flows from Noncapital Financing Activities			
Transfers to other funds	-	(3,000,000)	(3,000,000)
Net Cash (Used for) Noncapital Financing Activities	-	(3,000,000)	(3,000,000)
Cash Flows from Investing Activities:			
Interest on investments	-	205,863	205,863
Net Cash Provided by Investing Activities	-	205,863	205,863
Net Increase (decrease) in Cash and Cash Equivalents	(97,543)	(2,169,050)	(2,266,593)
Cash and Cash Equivalents at Beginning of Year	202,919	6,088,298	6,291,217
Cash and Cash Equivalents at End of Year	$ 105,376	$ 3,919,248	$ 4,024,624
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	$ (673,270)	$ 753,853	$ 80,583
Change in Assets and Liabilities:			
Decrease (increase) in interfund receivables	76,704	620,572	697,276
Increase (decrease) in accounts payable	85,366	(179,962)	(94,596)
Increase (decrease) in interfund payables	413,657	-	413,657
Increase (decrease) in accrued expenses	-	(569,376)	(569,376)
Net Cash Provided by (Used for) Operating Activities	$ (97,543)	$ 625,087	$ 527,544

REQUIRED TEA SCHEDULES

Section 21.256, Texas Education Code, requires an annual audit and authorizes the State Board of Education, with the approval of the State Auditor, to prescribe minimum regulations and report forms for the annual audit. *The Financial Accountability System Resource Guide* of the Texas Education Agency prescribes the forms and formats to be filed with the Texas Education Agency. This section fulfills the requirements for certain forms and formats required to be filed with the Texas Education Agency.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit J-1*

SCHEDULE OF DELINQUENT TAXES RECEIVABLE *Page 1 of 2*

For the Year Ended June 30, 2026

	1	2	3	10	20
Last Ten Fiscal Years	**Tax Rates**		**Net Assessed/ Appraised Value For School Tax Purposes**	**Beginning Balance 7/1/2025**	**Current Year's Total Levy**
	Maintenance	**Debt Service**			
2017 and prior	Various	Various	$ 21,317,959,305	$ 3,813,348	$ -
2018	$ 1.04000	$ 0.35008	22,961,131,839	565,856	-
2019	1.040000	0.328670	24,852,974,721	630,895	-
2020	0.970000	0.328670	27,724,047,506	612,064	-
2021	1.086400	0.300700	31,092,102,305	758,007	-
2022	1.060100	0.300700	32,074,210,610	838,039	-
2023	1.008000	0.300700	33,355,504,880	1,210,173	-
2024	0.824900	0.290700	36,620,722,840	1,502,765	-
2025	0.812800	0.290700	37,851,143,000	5,494,461	-
2026	0.802200	0.290700	36,836,191,600	-	402,582,738
1000 Totals				$ 15,425,608	$ 402,582,738

8000 - Tax Refunds

9000 Tax Increment

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit J-1*

SCHEDULE OF DELINQUENT TAXES RECEIVABLE *Page 2 of 2*

For the Year Ended June 30, 2026

Last Ten Fiscal Years	31 Maintenance Total Collections	32 Debt Service Total Collections	40 Entire Year's Adjustments	50 Ending Balance 6/30/2026	99 Total Taxes Refunded Under Section 26.1115(c)
2017 and prior	$ 32,195	$ 10,837	$ (189,089)	$ 3,581,227	
2018	5,309	1,787	(14,163)	544,597	
2019	11,393	3,600	(21,594)	594,308	
2020	16,670	5,649	(14,293)	575,452	
2021	39,403	10,906	(43,855)	663,843	
2022	50,027	14,190	(7,283)	766,539	
2023	139,486	39,565	12,118	1,043,240	
2024	(330,116)	(116,335)	(824,153)	1,125,063	
2025	239,192	85,548	(3,983,056)	1,186,665	
2026	292,989,627	106,173,130	-	3,419,981	
1000 Totals	$ 293,193,186	$ 106,228,877	$ (5,085,368)	$ 13,500,915	
8000 - Tax Refunds					$ 200,101
9000 Tax Increment	$ -				

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit J-2*

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ORIGINAL BUDGET, AMENDED FINAL AND ACTUAL - CHILD NUTRITION

For the Year Ended June 30, 2026

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, GAAP Basis	Variance with Final Budget
	Revenues				
5700	Local revenues	$ 4,758,183	$ 4,080,970	$ 4,494,559	$ 413,589
5800	State program revenues	143,037	143,413	143,413	-
5900	Federal program revenues	28,397,728	27,712,056	28,796,106	1,084,050
	Total Revenues	33,298,948	31,936,439	33,434,078	1,497,639
	Expenditures:				
0035	Food services	34,659,950	34,796,232	37,068,940	(2,272,708)
0051	Facilities maintenance and operations	5,400	5,682	6,156	(474)
	Total Expenditures	34,665,350	34,801,914	37,075,096	(2,273,182)
1100	Excess (Deficiency) of Revenues Over Expenditures	(1,366,402)	(2,865,475)	(3,641,018)	(775,543)
	Other Financing Sources (Uses)				
7912	Proceeds from sale of land	-	10,063	10,064	1
7080	**Total Other Financing Sources (Uses)**	-	10,063	10,064	1
1200	Change in fund balance	(1,366,402)	(2,855,412)	(3,630,954)	(775,542)
0100	**Fund Balance - July 1 (Beginning)**	11,520,771	11,520,771	11,520,771	-
3000	**Fund Balance - June 30 (Ending)**	$ 10,154,369	$ 8,665,359	$ 7,889,817	$ (775,542)

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit J-3*

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ORIGINAL BUDGET, AMENDED FINAL AND ACTUAL - DEBT SERVICE

For the Year Ended June 30, 2026

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, GAAP Basis	Variance with Final Budget
	Revenues				
5700	Local revenues	$ 125,275,153	$ 109,834,332	$ 109,408,284	$ (426,048)
5800	State program revenues	9,894,794	16,142,158	14,553,191	(1,588,967)
5900	Federal program revenues	66,162	66,162	66,164	2
	Total Revenues	135,236,109	126,042,652	124,027,639	(2,015,013)
	Expenditures				
	Debt Service:				
0071	Principal on long-term debt	73,480,000	73,480,000	73,480,000	-
0072	Interest on long-term debt	49,382,470	50,827,796	50,829,604	(1,808)
0073	Bond issuance costs and fees	1,163,883	10,627,395	10,627,395	-
	Total Expenditures	124,026,353	134,935,191	134,936,999	(1,808)
1100	Excess (deficiency) of revenues over expenditures	11,209,756	(8,892,539)	(10,909,360)	(2,016,821)
	Other Financing Sources (Uses)				
7901	Refunding bonds issued	-	60,570,000	60,570,000	-
7916	Premium or discount on issuance of bonds	-	6,164,223	6,164,223	-
8940	Payment to Bond Refunding Escrow Agent	-	(66,163,830)	(66,163,372)	458
	Total Other Financing Sources (Uses)	-	570,393	570,851	458
1200	Net change in fund balance	11,209,756	(8,322,146)	(10,338,509)	(2,016,363)
0100	**Fund balances - Beginning**	60,787,723	60,787,723	60,787,723	-
3000	**Fund balances - Ending**	$ 71,997,479	$ 52,465,577	$ 50,449,214	$ (2,016,363)

ARLINGTON INDEPENDENT SCHOOL DISTRICT ***Exhibit J-4***

BILINGUAL EDUCATION PROGRAM COMPLIANCE RESPONSES

For the Year Ended June 30, 2026

Data Codes	Bilingual Education Programs	Responses
AP1	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP3	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	$ 10,076,980
AP4	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	$ 37,256,154

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Exhibit J-5

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ORIGINAL BUDGET, AMENDED FINAL AND ACTUAL - CAPITAL PROJECTS FUND

For the Year Ended June 30, 2026

Data Control Codes		Budgeted Amounts			
		Original	Final	Actual Amounts, GAAP Basis	Variance with Final Budget
	Revenues				
5700	Local revenues	$ 17,820,929	$ 17,192,391	$ 15,366,125	$ (1,826,266)
	Total Revenues	17,820,929	17,192,391	15,366,125	(1,826,266)
	Expenditures				
	Current:				
0011	Instruction	6,859,871	6,198,195	3,830,508	2,367,687
0034	Student transportation	6,194,865	7,739,545	7,552,038	187,507
0041	General administration	27,600	27,600	3,420	24,180
0051	Plant maintenance and operations	1,394,055	3,092,647	2,086,623	1,006,024
0052	Security and monitoring services	2,679,807	2,745,122	1,816,513	928,609
0053	Data processing services	10,303,154	8,289,865	6,800,256	1,489,609
	Debt Service:				
0073	Bond issuance costs and fees	7,800,000	7,339,751	7,339,751	-
	Capital Outlay:				
0081	Facilities acquisition and construction	306,615,581	299,639,130	83,980,067	215,659,063
	Total Expenditures	341,874,933	335,071,855	113,409,176	221,662,679
1100	Excess (deficiency) of revenues over expenditures	(324,054,004)	(317,879,464)	(98,043,051)	219,836,413
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	1,608,050	1,608,050	-
8911	Transfer out	(57,000,000)	(60,000,000)	(60,000,000)	-
	Total Other Financing Sources (Uses)	(57,000,000)	(58,391,950)	(58,391,950)	-
1200	Net change in fund balance	(381,054,004)	(376,271,414)	(156,435,001)	219,836,413
0100	**Fund Balances - Beginning**	436,538,783	436,538,783	436,538,783	-
3000	**Fund Balances - Ending**	$ 55,484,779	$ 60,267,369	$ 280,103,782	$ 219,836,413


Arlington
INDEPENDENT SCHOOL DISTRICT

STATISTICAL SECTION

(Unaudited)

Statistical Tables are used to provide detailed data on the physical, economic, social and political characteristics of a government. They are intended to provide financial report users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements.

The District's Statistical Tables usually cover ten fiscal years and often present data from outside the accounting records. The tables are unaudited due to the nature of the information contained therein.

	Page
Financial Trends	**104**
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	**114**
The schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	
Debt Capacity	**123**
The schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	**127**
The schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	**133**
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 1

Page 1 of 2

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(UNAUDITED)

	2026	2025	2024	2023	2022
Governmental Net Position					
Net investment in capital assets	$ 358,848,266	$ 320,688,298	$ 293,989,781	$ 255,248,818	$ 231,350,616
Restricted for federal and state programs	4,155,860	6,801,807	16,488,315	16,581,717	479,131
Restricted for debt service	34,003,671	44,189,021	48,034,276	48,465,849	36,767,894
Unrestricted	(158,958,251)	(97,845,768)	(78,658,729)	(60,879,687)	(109,117,208)
Total Governmental Net Position	238,049,546	273,833,358	279,853,643	259,416,697	159,480,433
Business-Type Net Position [(1)]					
Net investment in capital assets	-	-	-	-	-
Restricted for federal and state programs	-	-	-	-	-
Unrestricted	350,456	324,750	195,748	178,188	181,935
Total Business-Type Net Position	350,456	324,750	195,748	178,188	181,935
Total Primary Government Net Position					
Net investment in capital assets	358,848,266	320,688,298	293,989,781	255,248,818	231,350,616
Restricted for federal and state programs	4,155,860	6,801,807	16,488,315	16,581,717	479,131
Restricted for debt service	34,003,671	44,189,021	48,034,276	48,465,849	36,767,894
Unrestricted	(158,607,795)	(97,521,018)	(78,462,981)	(60,701,499)	(108,935,273)
Total Primary Government Net Position	$ 238,400,002	$ 274,158,108	$ 280,049,391	$ 259,594,885	$ 159,662,368

[(1)] The District converted its Food Service Program from a Business-Type Fund to a Special Revenue Fund in fiscal year 2018.

Source: The Statement of Net Position for the Arlington Independent School District

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 1
Page 2 of 2

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)

	2021	2020	2019	2018	2017
Governmental Net Position					
Net investment in capital assets	$ 248,973,295	$ 202,728,394	$ 217,157,321	$ 168,904,696	$ 31,929,478
Restricted for federal and state programs	6,172,121	12,260,485	16,050,021	14,603,590	737,936
Restricted for debt service	44,897,318	46,156,785	22,790,002	20,286,488	18,173,383
Unrestricted	(196,466,588)	(493,549,281)	(491,301,312)	(372,835,728)	149,027,332
Total Governmental Net Position	103,576,146	(232,403,617)	(235,303,968)	(169,040,954)	199,868,129
Business-Type Net Position [(1)]					
Net investment in capital assets	-	-	-	-	11,045,198
Restricted for federal and state programs	-	-	-	-	7,078,894
Unrestricted	130,565	-	-	-	-
Total Business-Type Net Position	130,565	-	-	-	18,124,092
Total Primary Government Net Position					
Net investment in capital assets	248,973,295	202,728,394	217,157,321	168,904,696	42,974,676
Restricted for federal and state programs	6,172,121	12,260,485	16,050,021	14,603,590	7,816,830
Restricted for debt service	44,897,318	46,156,785	22,790,002	20,286,488	18,173,383
Unrestricted	(196,466,588)	(493,549,281)	(491,301,312)	(372,835,728)	149,027,332
Total Primary Government Net Position	$ 103,576,146	$(232,403,617)	$(235,303,968)	$(169,040,954)	$ 217,992,221

[(1)] The District converted its Food Service Program from a Business-Type Fund to a Special Revenue Fund in fiscal year 2018.

Source: The Statement of Net Position for the Arlington Independent School District

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 2

Page 1 of 2

EXPENSES, PROGRAM REVENUES, AND NET EXPENSES

LAST TEN FISCAL YEARS

(UNAUDITED)

	2026	2025	2024	2023	2022
Expenses					
Governmental Activities:					
Instruction	$ 426,344,922	$ 419,160,602	$ 422,113,476	$ 401,974,620	$ 389,963,936
Instructional resources and media services	8,232,814	8,729,353	8,904,392	9,723,087	7,883,680
Curriculum and instructional staff development	13,612,720	13,188,371	15,617,213	17,684,065	19,223,240
Instructional leadership	16,933,850	16,221,268	20,566,510	19,204,997	17,464,181
School leadership	38,619,407	36,400,008	36,973,433	36,508,916	34,463,426
Guidance, counseling, and evaluation services	36,446,137	35,569,788	37,726,056	36,409,729	34,018,949
Social work services	4,166,501	4,219,812	4,623,980	4,523,449	3,785,746
Health services	8,393,050	8,481,646	8,251,589	7,978,716	7,299,056
Pupil transportation	24,894,994	22,982,384	20,642,957	17,706,938	20,725,520
Food services	38,346,741	37,020,445	39,287,332	30,815,060	26,649,275
Cocurricular/ extracurricular activities	20,092,148	18,646,180	19,387,954	18,193,602	16,270,896
General administration	21,408,036	18,813,406	21,669,531	16,629,491	14,720,804
Facilities maintenance and operations	74,180,586	71,001,790	64,723,292	62,706,443	64,686,927
Security and monitoring services	23,173,756	35,925,885	18,333,123	11,347,656	10,504,356
Data processing services	21,975,076	17,385,676	18,293,561	18,043,380	19,872,521
Community services	2,717,996	3,295,103	3,446,423	2,778,711	2,260,693
Debt service - interest on long-term debt	40,699,681	46,221,538	56,858,469	47,076,285	38,126,285
Bond issuance cost and fees	-	2,217,072	2,248,260	34,050	2,704,362
Facilities planning	1,280,149	3,594,908	8,008,618	98,381	3,002,397
Payments to Juvenile Justice Alt. Ed. Program	16,512	23,736	11,481	23,220	65,274
Contracted instruction services between schools	3,761,605	3,949,754	2,153,778	1,724,507	-
Payments to Tax Increment Fund	-	-	-	-	-
Other intergovernmental charges	2,337,682	2,262,999	2,150,238	2,185,177	2,106,007
Total Governmental Activities	827,634,363	825,311,724	831,991,666	763,370,480	735,797,531
Business-Type Activities:					
Natatorium/ Food Services	308,936	190,908	186,558	214,606	110,139
Total Expenses	827,943,299	825,502,632	832,178,224	763,585,086	735,907,670
Program Revenues					
Governmental Activities:					
Charges for services	11,641,700	11,456,286	11,686,214	12,719,796	10,567,588
Operating grants and contributions	102,201,866	132,129,900	134,884,360	169,734,816	155,230,484
Total Governmental Activities	113,843,566	143,586,186	146,570,574	182,454,612	165,798,072
Business-type activities:					
Charges for services	334,642	319,910	204,118	210,859	161,509
Operating grants and contributions	-	-	-	-	-
Total Business-Type Activities	334,642	319,910	204,118	210,859	161,509
Total Program Revenues	114,178,208	143,906,096	146,774,692	182,665,471	165,959,581
Net Expenses	$ (713,765,091)	$ (681,596,536)	$ (685,403,532)	$ (580,919,615)	$ (569,948,089)

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 2*

EXPENSES, PROGRAM REVENUES, AND NET EXPENSES *Page 2 of 2*

LAST TEN FISCAL YEARS

(UNAUDITED)

	2021	2020	2019	2018	2017
Expenses					
Governmental Activities:					
Instruction	$ 398,958,138	$ 403,653,386	$ 380,457,281	$ 247,018,085	$ 376,229,465
Instructional resources and media services	7,785,743	8,099,853	7,298,329	4,923,916	7,243,900
Curriculum and instructional staff development	13,717,307	15,470,910	13,828,998	10,317,798	13,947,095
Instructional leadership	15,087,940	14,348,603	12,112,695	8,398,817	11,444,870
School leadership	34,658,929	36,031,189	33,654,325	20,650,705	32,501,719
Guidance, counseling, and evaluation services	34,099,168	35,695,960	33,071,395	25,186,370	30,557,058
Social work services	3,109,593	3,734,875	3,370,543	2,074,384	3,243,077
Health services	8,060,076	7,955,500	7,612,939	4,421,671	6,429,062
Pupil transportation	17,570,646	18,484,066	18,635,291	14,316,258	13,381,080
Food services	25,476,994	34,599,041	32,369,719	26,820,768	421,005
Cocurricular/ extracurricular activities	11,746,345	10,668,802	10,697,800	10,210,220	10,843,567
General administration	12,774,716	12,633,186	11,363,349	7,817,838	9,290,805
Facilities maintenance and operations	57,149,997	96,575,925	140,080,959	143,238,431	120,283,327
Security and monitoring services	8,503,383	10,164,483	9,464,470	7,340,452	8,737,173
Data processing services	15,521,433	13,326,765	16,669,735	8,827,130	12,241,900
Community services	2,750,813	3,195,347	3,026,292	(2,032,546)	2,729,040
Debt service - interest on long-term debt	37,676,125	28,093,965	30,086,505	30,339,181	27,958,981
Bond issuance cost and fees	1,002,014	18,270	329,566	650,289	-
Facilities planning	6,313,260	1,705,089	7,314,069	3,696,335	4,892,556
Payments to Juvenile Justice Alt. Ed. Program	39,990	10,191	10,449	57,534	77,478
Contracted instruction services between schools	-	-	-	-	-
Payments to Tax Increment Fund	-	-	3,118,757	2,393,136	1,677,277
Other intergovernmental charges	2,286,581	2,308,964	2,230,531	2,082,715	1,997,237
Total Governmental Activities	714,289,191	756,774,370	776,803,997	578,749,487	696,127,672
Business-Type Activities:					
Natatorium/ Food Services	12,543	-	-	-	33,527,597
Total Expenses	714,301,734	756,774,370	776,803,997	578,749,487	729,655,269
Program Revenues					
Governmental Activities:					
Charges for services	3,495,302	6,177,653	8,333,469	9,167,905	5,868,531
Operating grants and contributions	102,322,557	153,420,351	120,673,787	(15,832,877)	67,640,176
Total Governmental Activities	105,817,859	159,598,004	129,007,256	(6,664,972)	73,508,707
Business-type activities:					
Charges for services	143,108	-	-	-	6,124,630
Operating grants and contributions	-	-	-	-	28,372,368
Total Business-Type Activities	143,108	-	-	-	34,496,998
Total Program Revenues	105,960,967	159,598,004	129,007,256	(6,664,972)	108,005,705
Net Expenses	$ (608,340,767)	$ (597,176,366)	$ (647,796,741)	$ (585,414,459)	$ (621,649,564)

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 3*

GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION *Page 1 of 2*

LAST TEN FISCAL YEARS

(UNAUDITED)

	2026	2025	2024	2023	2022
Net Expense					
Governmental activities	$ (713,790,797)	$ (681,725,538)	$ (685,421,092)	$ (580,915,868)	$ (569,999,459)
Business-type activities	25,706	129,002	17,560	(3,747)	51,370
Total Net Expenses	(713,765,091)	(681,596,536)	(685,403,532)	(580,919,615)	(569,948,089)
General Revenues					
Governmental Activities:					
Taxes:					
Property taxes levied for general purposes	293,762,470	306,878,048	299,541,053	367,522,315	351,841,337
Property taxes levied for debt service	106,790,083	109,443,129	105,344,439	109,531,997	100,157,196
State Aid Formula Grants	257,259,777	226,704,557	247,599,370	156,637,207	168,770,767
Grants and contributions - not restricted	-	359,568	2,802,759	-	-
Investment earnings	26,990,492	32,910,591	47,713,146	33,347,050	1,576,143
Miscellaneous local and intermediate revenue	3,214,435	1,785,059	2,857,271	13,813,563	1,114,419
Special item - Gain on sale of asset	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Governmental Activities	688,017,257	678,080,952	705,858,038	680,852,132	623,459,862
Business-Type Activities [1]					
Unrestricted investment earnings	-	-	-	-	-
Grants and contributions - not restricted	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Business-Type Activities	-	-	-	-	-
Total General Revenues	688,017,257	678,080,952	705,858,038	680,852,132	623,459,862
Change in Net Position					
Governmental activities	(25,773,540)	(3,644,586)	20,436,946	99,936,264	55,904,287
Business-type activities	25,706	129,002	17,560	(3,747)	51,370
Total Change in Net Position	$ (25,747,834)	$ (3,515,584)	$ 20,454,506	$ 99,932,517	$ 55,955,657

Source: The Statement of Activities for the Arlington Independent School District

[1] The District converted its Food Service Program from a Business-Type Fund to a Special Revenue Fund in fiscal year 2018.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 3*

GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION *Page 2 of 2*

LAST TEN FISCAL YEARS

(UNAUDITED)

	2021	2020	2019	2018	2017
Net Expense					
Governmental activities	$(608,471,332)	$(597,176,366)	$(647,796,741)	$(585,414,459)	$(622,618,965)
Business-type activities	130,565	-	-	-	969,401
Total Net Expenses	(608,340,767)	(597,176,366)	(647,796,741)	(585,414,459)	(621,649,564)
General Revenues					
Governmental Activities:					
Taxes:					
Property taxes levied for general purposes	347,129,622	301,684,968	286,320,427	264,362,150	237,332,902
Property taxes levied for debt service	95,857,548	101,403,166	91,266,549	83,461,267	80,319,360
State Aid Formula Grants	190,358,289	184,435,780	186,058,925	210,290,252	236,250,430
Grants and contributions - not restricted	1,437,599	430,085	546,505	626,879	11,276,867
Investment earnings	851,104	7,223,663	11,954,017	8,787,821	5,238,265
Miscellaneous local and intermediate revenue	2,603,370	4,899,055	5,387,304	6,588,246	1,375,808
Special item - Gain on sale of asset	-	-	-	6,487,319	-
Transfers out	-	-	-	-	(93,020)
Total Governmental Activities	638,237,532	600,076,717	581,533,727	580,603,934	571,700,612
Business-Type Activities [1]					
Unrestricted investment earnings	-	-	-	-	61,586
Grants and contributions - not restricted	-	-	-	-	-
Transfers in	-	-	-	-	93,020
Total Business-Type Activities	-	-	-	-	154,606
Total General Revenues	638,237,532	600,076,717	581,533,727	580,603,934	571,855,218
Change in Net Position					
Governmental activities	29,766,200	2,900,351	(66,263,014)	(4,810,525)	(50,918,353)
Business-type activities	130,565	-	-	-	1,124,007
Total Change in Net Position	$ 29,896,765	$ 2,900,351	$ (66,263,014)	$ (4,810,525)	$ (49,794,346)

Source: The Statement of Activities for the Arlington Independent School District

[1] The District converted its Food Service Program from a Business-Type Fund to a Special Revenue Fund in fiscal year 2018.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 4*

2026 *FUND BALANCES, GOVERNMENTAL FUNDS* *Page 1 of 2*

LAST TEN FISCAL YEARS

(UNAUDITED)

	2026	2025, Restated	2024	2023	2022
Governmental Funds					
General Fund					
Nonspendable	$ 3,041,326	$ 5,323,673	$ 5,840,789	$ 5,369,132	$ 2,806,203
Committed	-	-	5,500,281	11,006,281	11,006,281
Assigned	80,765,050	80,765,050	80,765,050	75,265,050	118,265,050
Unassigned	164,197,291	184,136,898	178,119,501	177,075,015	164,554,758
Total General Fund	248,003,667	270,225,621	270,225,621	268,715,478	296,632,292
All Other Governmental Funds					
Nonspendable	3,849,011	6,217,729	5,732,878	4,631,577	-
Restricted, reported in:					
Debt Service Fund	50,449,214	60,787,723	64,297,754	64,143,608	52,887,268
Capital Projects Fund	279,246,122	378,891,110	383,409,019	407,857,538	494,495,988
Special Revenue Funds	4,155,860	6,914,746	10,755,437	11,945,047	12,273,539
Committed, reported in:					
Capital Projects Fund	-	-	-	-	-
Special Revenue Funds	2,219,728	2,314,973	2,280,147	1,901,361	16,827,925
Assigned, reported in:					
Capital Projects Fund	750,133	57,647,673	96,636,427	99,794,028	3,800,117
Unassigned, reported in:					
Special Revenue Funds	-	(1,717,116)	(2,486,772)	-	-
Total All Other Governmental Funds	340,670,068	511,056,838	560,624,890	590,273,159	580,284,837
Total Governmental Funds	$ 588,673,735	$ 781,282,459	$ 830,850,511	$ 858,988,637	$ 876,917,129

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 4*

FUND BALANCES, GOVERNMENTAL FUNDS *Page 2 of 2*

LAST TEN FISCAL YEARS

(UNAUDITED)

	2021	2020	2019	2018	2017
Governmental Funds					
General Fund					
Nonspendable	$ 2,997,123	$ 2,341,323	$ 1,919,613	$ 1,872,418	$ 1,801,741
Committed	-	-	-	-	7,754,294
Assigned	77,199,882	25,346,609	2,556,610	1,397,097	1,335,076
Unassigned	164,299,043	194,696,834	193,531,238	198,622,637	188,562,124
Total General Fund	244,496,048	222,384,766	198,007,461	201,892,152	199,453,235
All Other Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted, reported in:					
Debt Service Fund	59,129,231	54,774,708	32,856,489	30,438,976	27,797,595
Capital Projects Fund	405,073,175	337,450,512	110,201,609	184,633,256	224,989,653
Special Revenue Funds	6,063,040	12,274,948	16,114,758	14,603,590	737,936
Committed, reported in:					
Capital Projects Fund	-	-	22,258,288	37,059,497	11,561,723
Special Revenue Funds	15,383,694	12,838,205	11,938,295	10,642,895	30,376,914
Assigned, reported in:					
Capital Projects Fund	3,801,120	-	-	-	-
Unassigned, reported in:					
Special Revenue Funds	-	-	-	(4,340)	-
Total All Other Governmental Funds	489,450,260	417,338,373	193,369,439	277,373,874	295,463,821
Total Governmental Funds	$ 733,946,308	$ 639,723,139	$ 391,376,900	$ 479,266,026	$ 494,917,056

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 5

GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO [1]

Page 1 of 2

LAST TEN FISCAL YEARS

(UNAUDITED)

	2026	2025	2024	2023	2022
Expenditures					
Governmental Activities:					
11 Instruction	$ 431,725,788	$ 416,041,643	$ 405,948,397	$ 399,389,575	$ 393,763,324
12 Instructional resources and media services	7,812,543	8,404,499	8,552,898	9,285,615	7,701,147
13 Curriculum and staff development services	14,371,510	13,773,193	15,659,209	18,085,396	20,349,182
Total Function 10	453,909,841	438,219,335	430,160,504	426,760,586	421,813,653
21 Instructional leadership	17,752,202	16,580,926	20,247,863	19,267,447	18,439,746
23 School leadership	39,315,161	36,175,320	35,394,879	34,881,908	34,314,715
Total Function 20	57,067,363	52,756,246	55,642,742	54,149,355	52,754,461
31 Guidance, counseling, and evaluation services	37,311,326	35,617,090	36,492,150	35,328,533	34,376,774
32 Social work services	4,340,237	4,324,055	4,538,188	4,471,654	3,901,983
33 Health services	8,535,214	8,444,613	7,889,093	7,564,468	7,291,705
34 Student transportation	28,643,009	22,499,283	19,649,449	17,016,304	19,812,202
35 Food service	38,229,095	38,523,179	40,155,744	34,987,446	30,342,414
36 Extracurricular activities	19,987,823	18,343,373	18,695,484	17,439,638	15,940,831
Total Function 30	137,046,704	127,751,593	127,420,108	116,808,043	111,665,909
41 General administration	21,645,301	18,447,462	16,640,879	15,525,780	14,265,154
Total Function 40	21,645,301	18,447,462	16,640,879	15,525,780	14,265,154
51 Plant maintenance and operations	70,457,397	67,278,611	65,144,274	58,761,253	60,195,280
52 Security and monitoring services	22,102,427	35,279,251	17,686,839	12,866,058	9,891,309
53 Data processing services	23,093,702	16,245,500	20,088,715	20,009,795	19,205,462
Total Function 50	115,653,526	118,803,362	102,919,828	91,637,106	89,292,051
61 Community services	3,050,284	3,641,847	3,524,818	3,048,590	2,814,700
Total Function 60	3,050,284	3,641,847	3,524,818	3,048,590	2,814,700
71 Debt service					
71 Principal on long-term debt	74,472,275	46,841,872	66,722,333	56,622,902	64,482,656
72 Interest on long-term debt	50,910,895	48,550,959	53,490,359	48,963,157	44,082,470
73 Bond issuance costs and fees	17,967,146	5,217,818	2,248,260	34,050	1,408,694
Total Function 70	143,350,316	100,610,649	122,460,952	105,620,109	109,973,820
81 Facilities acquisition/ construction	83,980,067	166,544,086	139,125,388	88,604,330	82,423,285
Total Function 80	83,980,067	166,544,086	139,125,388	88,604,330	82,423,285
91 Contracted instructional services	3,761,605	3,949,754	2,153,778	1,724,507	-
95 Payments to juvenile justice alternative ed. prog.	16,512	23,736	11,481	23,220	65,274
97 Payments to tax increment fund	-	-	-	-	-
99 Other intergovernmental charges	2,337,682	2,262,999	2,150,238	2,185,177	2,106,007
Total Function 90	6,115,799	6,236,489	4,315,497	3,932,904	2,171,281
Total Expenditures	$ 1,021,819,201	$ 1,033,011,069	$ 1,002,210,716	$ 906,086,803	$ 887,174,314
Debt Service as a % of noncapital expenditures[1]:	13.52%	11.01%	14.03%	13.20%	11.70%

[1] Includes General, Debt Service, Capital Projects, and Special Revenue Funds; Excludes capital expenditures and bond issuance costs and fees.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 5*

GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO [1] *Page 2 of 2*

LAST TEN FISCAL YEARS

(UNAUDITED)

	2021	2020	2019	2018	2017
Expenditures					
Governmental Activities:					
11 Instruction	$ 368,785,584	$ 353,997,503	$ 342,204,289	$ 350,493,989	$ 349,061,853
12 Instructional resources and media services	7,449,660	7,181,708	6,592,044	6,660,952	6,732,653
13 Curriculum and staff development services	13,293,627	14,169,111	13,022,771	12,274,734	13,340,775
Total Function 10	389,528,871	375,348,322	361,819,104	369,429,675	369,135,281
21 Instructional leadership	14,471,036	12,467,041	10,918,360	11,010,123	10,632,750
23 School leadership	32,995,778	31,223,127	30,015,687	29,367,814	29,930,652
Total Function 20	47,466,814	43,690,168	40,934,047	40,377,937	40,563,402
31 Guidance, counseling, and evaluation services	32,541,307	31,104,369	30,117,938	29,510,682	28,302,660
32 Social work services	2,981,161	3,202,179	3,024,965	3,110,415	3,027,967
33 Health services	7,674,903	6,973,645	6,855,320	6,261,232	5,938,186
34 Student transportation	16,954,125	17,167,405	17,753,529	15,361,045	14,139,059
35 Food service	25,050,369	32,649,298	31,053,664	31,069,886	419,998
36 Extracurricular activities	11,282,489	9,931,888	10,165,334	10,160,072	10,452,299
Total Function 30	96,484,354	101,028,784	98,970,750	95,473,332	62,280,169
41 General administration	12,199,711	11,643,040	10,455,205	9,529,509	8,674,747
Total Function 40	12,199,711	11,643,040	10,455,205	9,529,509	8,674,747
51 Plant maintenance and operations	54,971,618	91,783,148	136,562,877	148,936,589	118,312,510
52 Security and monitoring services	8,160,398	9,195,079	8,728,687	8,950,601	8,156,756
53 Data processing services	15,033,953	12,164,339	15,779,669	17,669,161	12,833,845
Total Function 50	78,165,969	113,142,566	161,071,233	175,556,351	139,303,111
61 Community services	2,662,015	2,767,410	2,508,973	2,372,256	2,604,072
Total Function 60	2,662,015	2,767,410	2,508,973	2,372,256	2,604,072
71 Debt service					
71 Principal on long-term debt	54,390,907	49,860,359	58,566,378	51,281,455	53,325,019
72 Interest on long-term debt	37,547,099	32,440,370	33,631,065	33,205,341	28,401,733
73 Bond issuance costs and fees	1,002,014	2,085,355	329,566	650,289	1,460,430
Total Function 70	92,940,020	84,386,084	92,527,009	85,137,085	83,187,182
81 Facilities acquisition/ construction	122,894,126	62,942,513	39,488,630	25,975,672	93,652,400
Total Function 80	122,894,126	62,942,513	39,488,630	25,975,672	93,652,400
91 Contracted instructional services	-	-	-	-	-
95 Payments to juvenile justice alternative ed. prog.	39,990	10,191	10,449	57,534	77,478
97 Payments to tax increment fund	-	-	3,118,757	2,393,136	1,677,277
99 Other intergovernmental charges	2,286,581	2,308,964	2,230,531	2,082,715	1,997,237
Total Function 90	2,326,571	2,319,155	5,359,737	4,533,385	3,751,992
Total Expenditures	$ 844,668,451	$ 797,268,042	$ 813,134,688	$ 808,385,202	$ 803,152,356
Debt Service as a % of noncapital expenditures[1]:	12.82%	11.26%	12.02%	10.89%	11.52%

[1] Includes General, Debt Service, Capital Projects, and Special Revenue Funds; Excludes capital expenditures and bond issuance costs and fees.

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 6*

GOVERNMENTAL FUNDS REVENUES *Page 1 of 2*

LAST TEN FISCAL YEARS [1]

(UNAUDITED)

	2026	2025	2024	2023	2022
Federal Sources					
Federal grants	$ 70,336,079	$ 89,797,740	$ 107,887,673	$ 156,473,047	$ 160,180,542
State Sources					
State education finance program	310,572,954	272,701,665	291,277,723	189,569,575	200,295,310
State grants and other sources	8,307,622	24,770,763	4,794,958	4,088,741	2,654,714
Total State Sources	318,880,576	297,472,428	296,072,681	193,658,316	202,950,024
Local Sources					
Property taxes	401,843,022	414,207,775	404,579,157	477,315,075	453,010,028
Capital Projects Funds	-	-	-	810,468	1,203,612
Athletic/ extracurricular activities	-	-	-	746,683	704,507
Other local sources	40,261,986	46,161,544	62,365,171	47,708,319	11,262,098
Total Local Sources	442,105,008	460,369,319	466,944,328	526,580,545	466,180,245
Total Revenues	$ 831,321,663	$ 847,639,487	$ 870,904,682	$ 876,711,908	$ 829,310,811

[1] Includes General, Debt Service, Capital Projects, and Special Revenue Funds

Note: As of July 1, 2017, the District closed its Business-Type Food Service Program and converted it to a Special Revenue Fund

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

ARLINGTON INDEPENDENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS [1]
(UNAUDITED)

	2021	2020	2019	2018	2017
Federal Sources					
Federal grants	$ 66,825,940	$ 83,811,236	$ 72,472,510	$ 66,326,563	$ 43,735,764
State Sources					
State education finance program	219,725,119	214,440,303	206,984,160	236,887,068	262,601,123
State grants and other sources	5,384,404	15,401,116	6,200,196	6,875,943	3,371,404
Total State Sources	225,109,523	229,841,419	213,184,356	243,763,011	265,972,527
Local Sources					
Property taxes	443,926,991	400,608,720	363,851,404	345,887,298	318,783,874
Capital Projects Funds	1,138,504	4,457,042	5,883,973	6,379,551	3,129,081
Athletic/ extracurricular activities	460,867	605,066	637,305	716,776	742,334
Other local sources	4,747,617	13,147,966	32,929,289	17,370,756	9,610,181
Total Local Sources	450,273,979	418,818,794	403,301,971	370,354,381	332,265,470
Total Revenues	$ 742,209,442	$ 732,471,449	$ 688,958,837	$ 680,443,955	$ 641,973,761

[1] Includes General, Debt Service, Capital Projects, and Special Revenue Funds

Note: As of July 1, 2017, the District closed its Business-Type Food Service Program and converted it to a Special Revenue Fund
Source: Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 7

Page 1 of 2

OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES

LAST TEN FISCAL YEARS

(UNAUDITED)

	2026	2025	2024	2023	2022
Excess of Revenues Over (Under) Expenditures	$ (190,497,538)	$ (185,371,582)	$ (131,306,034)	$ (29,374,895)	$ (57,863,505)
Other Financial Sources (Uses) :					
General long-term debt issued	-	156,555,000	94,675,000	-	176,370,000
General long-term debt refunding	60,570,000	170,085,000	45,915,000	-	-
Premium or discount on issuance of bonds	6,164,223	26,554,107	10,004,505	-	33,630,131
Sale of real and personal property	1,702,559	97,203	175,469	11,446,403	75,004
Leases/subscriptions issued	2,625,676	-	1,888,274	-	-
Transfers in	63,000,000	-	-	86,465,022	-
Transfers out	(60,000,000)	-	-	(86,465,022)	-
Payment to escrow agent	(66,163,372)	(217,487,780)	(49,490,340)	-	(11,684,693)
Total Other Financial Sources (Uses)	7,899,086	135,803,530	103,167,908	11,446,403	198,390,442
Extraordinary items (resource)	-	-	-	-	2,443,884
Net Change in Fund Balances	$ (182,598,452)	$ (49,568,052)	$ (28,138,126)	$ (17,928,492)	$ 142,970,821

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 7

Page 2 of 2

OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES
LAST TEN FISCAL YEARS
(UNAUDITED)

	2021	2020	2019	2018	2017
Excess of Revenues Over (Under) Expenditures	$ (102,459,009)	$ (64,796,593)	$ (124,175,851)	$ (127,941,247)	$ (161,178,595)
Other Financial Sources (Uses) :					
General long-term debt issued	158,890,000	273,790,000	33,630,000	79,345,000	176,981,368
General long-term debt refunding	137,794,956	-	-	-	-
Premium or discount on issuance of bonds	52,987,744	51,039,838	2,616,735	12,925,940	27,183,879
Sale of real and personal property	218,062	3,000	39,990	6,762,037	-
Leases/subscriptions issued	-	-	-	-	-
Transfers in	7,800,000	-	10,252,520	22,094,385	377,000
Transfers out	(7,800,000)	-	(10,252,520)	(22,094,385)	(478,477)
Payment to escrow agent	(156,105,140)	(11,690,006)	-	-	(78,429,994)
Total Other Financial Sources (Uses)	193,785,622	313,142,832	36,286,725	99,032,977	125,633,776
Extraordinary items (resource)	550,000	-	-	-	-
Net Change in Fund Balances	$ 91,876,613	$ 248,346,239	$ (87,889,126)	$ (28,908,270)	$ (35,544,819)

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 8*

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APPRAISED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(UNAUDITED)

	Appraised Value				
Fiscal Year	Residential or Real Property	Personal Property	Less: Exemptions	Total Estimated Taxable Value	Total Direct Rate
2017	$ 24,109,273,225	$ 4,869,585,583	$ 6,016,359,735	$ 22,961,131,805	$ 1.390080
2018	27,201,847,710	5,336,037,386	6,676,460,462	25,861,424,634	1.368670
2019	29,847,539,711	4,852,231,096	6,690,943,193	28,008,827,614	1.368670
2020	33,930,429,583	5,914,548,560	7,171,984,232	32,672,993,911	1.298670
2021	35,305,296,513	6,131,143,515	8,700,778,842	32,735,661,186	1.387100
2022	37,550,969,551	8,048,950,342	10,555,129,716	35,044,790,177	1.360800
2023	41,151,313,424	9,135,456,109	12,436,631,677	37,850,137,856	1.308700
2024	47,425,208,714	9,845,233,155	18,162,998,411	39,107,443,458	1.115600
2025	49,212,882,331	8,169,682,970	16,657,717,343	40,724,847,958	1.103500
2026	51,008,527,973	8,285,924,236	20,509,005,901	38,785,446,308	1.092900

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 9

209

DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Local Maintenance	Debt Service	Total[1]	Tarrant County[2]	City of Arlington	City of Fort Worth	City of Grand Prairie	Town of Pantego	City of Dalworthington Gardens
2016-17	$ 1.040000	$ 0.350080	$ 1.390080	$ 0.726027	$ 0.644800	$ 0.835000	$ 0.669998	$ 0.420000	$ 0.273979
2017-18	1.040000	0.328670	1.368670	0.710389	0.639800	0.805000	0.669998	0.420000	0.374379
2018-19	1.040000	0.328670	1.368670	0.696399	0.634800	0.785000	0.669998	0.420000	0.580000
2019-20	0.970000	0.328670	1.298670	0.699199	0.624000	0.747500	0.669998	0.420000	0.580000
2020-21	1.086400	0.300700	1.387100	0.699199	0.622500	0.747500	0.669998	0.420000	0.636593
2021-22	1.060100	0.300700	1.360800	0.694199	0.619800	0.732500	0.664998	0.420000	0.658553
2022-23	1.008000	0.300700	1.308700	0.685499	0.599800	0.712500	0.660000	0.475931	0.665133
2023-24	0.824900	0.290700	1.115600	0.601200	0.589800	0.672500	0.660000	0.570000	0.611854
2024-25	0.812800	0.290700	1.103500	0.187500	0.599800	0.672500	0.660000	0.570000	0.616040
2025-26	0.802200	0.290700	1.092900	0.564328	0.629800	0.670000	0.660000	0.630000	0.625342

[1]Includes rates for operating and debt service costs

[2]Includes Tarrant County, Tarrant County College, Tarrant Regional Water District, Tarrant County Hospital, and Tarrant County Emergency Services District

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 10

DIRECT AND OVERLAPPING PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS
(UNAUDITED)

		Overlapping Levies					
Fiscal Year	AISD Property Tax Levy	Tarrant County[1]	City of Arlington	City of Fort Worth	City of Grand Prairie	Town of Pantego	City of Dalworthington Gardens
2017	$ 319,178,101	$ 976,317,394	$ 134,099,513	$ 449,236,836	$ 81,305,307	$ 1,118,430	$ 925,504
2018	345,476,231	1,045,684,183	146,934,416	483,233,200	88,709,078	1,246,141	1,246,877
2019	379,450,720	1,113,357,739	159,259,348	520,091,851	98,197,923	1,352,065	1,893,553
2020	403,783,805	1,232,219,747	173,935,691	564,606,595	106,940,678	1,492,791	1,985,079
2021	444,901,375	1,286,963,347	181,105,706	596,145,493	113,882,697	1,537,810	2,169,126
2022	453,901,710	1,340,108,157	187,906,946	622,997,749	121,629,982	1,535,683	2,282,224
2023	475,403,879	1,489,361,429	202,980,833	693,466,632	136,364,135	1,878,095	2,550,125
2024	411,796,809	1,437,664,291	226,934,936	759,629,803	153,479,685	2,501,896	2,636,988
2025	417,691,386	1,401,964,454	238,992,714	794,823,348	150,597,132	2,564,380	2,761,651
2026	402,583,204	1,398,281,504	255,185,648	828,499,295	{A}	2,900,683	2,830,110

[1] Includes Tarrant County, Tarrant County College, Tarrant Regional Water District, Tarrant County Hospital, and Tarrant County Emergency Services District

{A} - data not available

Source: Tarrant County and City of Grand Prairie

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 11

2026

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

	2026			2017		
	October 2026 Taxable Value	Rank	Percentage of Total Taxable Value	October 2017 Taxable Value	Rank	Percentage of Total Taxable Value
General Motors LLC/General Motors Co	$ 945,977,844	1	2.44 %	$ 595,641,100	1	2.30 %
Loews Hotels Holding Corporation/Arlington Stadium	307,860,000	2	0.79			
Oncor Electric Delivery Co., LLC	202,523,773	3	0.52	137,634,433	4	0.53
Atmos Energy/Mid Tex Division	190,947,556	4	0.49			
Bell Textron Inc	181,738,679	5	0.47	132,729,892	5	0.51
Parks at Arlington, LP	178,099,349	6	0.46	145,716,807	3	0.56
United Parcel Service Inc/BT-OH LLC	175,746,568	7	0.45			
RRE Providence Holdings LLC/425 E Lamar (TX) LP	166,200,000	8	0.43			
S2 Forest Ridget LP/S2 Silverbrook LP	157,200,000	9	0.41			
Big Zilla Dev of Texas LLC/Autosales Inc	150,697,047	10	0.39			
Arlington Highlands LTD				180,490,507	2	0.70
Grand Prairie Premium Outlets LP				129,573,649	6	0.50
Six Flags Fund II LTD				96,825,385	7	0.37
LSREF3 (BRAVO) LLC				87,730,000	8	0.34
Republic Beverage				80,356,469	9	0.31
Pioneer Industrial LLC				76,868,340	10	0.30
	$ 2,656,990,816		6.85 %	$ 1,663,566,582		6.42 %

Source: Tarrant Appraisal District

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 12

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Adjusted Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy	Delinquent Taxes	Amount	Percentage of Levy
2017	$ 319,178,101	$ 314,991,957	98.69%	$ 3,563,619	$ 318,555,576	99.80%
2018	345,476,231	340,216,962	98.48%	3,250,004	343,466,966	99.42%
2019	379,450,721	373,190,658	98.35%	2,838,456	376,029,114	99.10%
2020	403,783,805	396,632,097	98.23%	1,952,356	398,584,453	98.71%
2021	444,901,375	439,294,841	98.74%	780,014	440,074,855	98.92%
2022	453,901,710	448,111,811	98.72%	3,004,663	451,116,474	99.39%
2023	477,321,106	471,752,163	98.83%	260,848	472,013,011	98.89%
2024	408,540,785	403,763,205	98.83%	1,383,447	405,146,652	99.17%
2025	417,691,386	412,192,901	98.68%	-	412,192,901	98.68%
2026	402,583,204	399,162,757	99.15%	-	399,162,757	99.15%

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 13

2026

OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income
	General Obligation Bonds	Contractual Obligations	Leases	SBITAs		
2017	$ 863,898,137	$ 4,102,184	$ -	$ -	$ 868,000,321	*
2018	861,460,479	3,552,099	-	-	865,012,578	*
2019	841,802,130	3,049,472	-	-	844,851,602	*
2020	1,097,932,513	2,534,161	-	-	1,100,466,674	*
2021	1,236,242,024	2,005,846	-	-	1,238,247,870	*
2022	1,355,274,774	1,464,199	141,121	-	1,356,880,094	*
2023	1,298,750,743 [1]	-	3,298	995,272	1,299,749,313	*
2024	1,304,539,285	-	-	1,319,467	1,305,858,752	*
2025	1,369,483,975	-	-	557,856	1,370,041,831	*
2026	1,272,083,413	-	-	2,191,256	1,274,274,669	*

* Data was not available

[1] Total of $1,298,750,743 includes accreted interest

Source: Notes to the Basic Financial Statements

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 14

RATIO OF NET BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Population	Assessed Value	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2017	380,740	$ 22,961,131,805	$ 832,206,507 [1]	$ 18,173,383	$ 814,033,124	3.55	$ 2,138
2018	382,230	25,861,424,634	868,458,836 [1]	20,286,488	848,172,348	3.28	2,219
2019	383,950	28,008,827,614	841,802,130 [1]	32,856,489	808,945,641	2.89	2,107
2020	386,180	32,672,993,911	808,945,641 [1]	34,649,740	774,295,901	2.37	2,005
2021	390,540	32,735,661,186	1,043,157,805 [1]	68,601,496	974,556,309	2.98	2,495
2022	393,420	35,044,790,177	1,172,322,108 [1]	61,225,112	1,111,096,996	3.17	2,824
2023	392,304	38,464,636,708	1,320,112,200 [2]	66,189,062	1,253,923,138	3.26	3,196
2024	405,420	39,107,443,458	1,304,539,285	64,297,754	1,240,241,531	3.17	3,059
2025	411,167	41,343,417,178	1,369,483,975	60,787,723	1,308,696,252	3.17	3,183
2026	404,380	39,909,010,302	1,272,083,413	50,449,214	1,221,634,199	3.06	3,021

Source: Arlington Independent School District ACFR notes to the financial statements

[1] Does not include accreted interest

[2] Total of $1,298,750,743 includes accreted interest

ARLINGTON INDEPENDENT SCHOOL DISTRICT

Table 15

215

STATEMENT OF DIRECT AND OVERLAPPING DEBT
LAST TEN FISCAL YEARS
(UNAUDITED)

Government Entity	Net Amount Outstanding Debt	Estimated Percentage Applicable[1]	Estimated Share of Direct and Overlapping Debt[2]
Tarrant County[3]	$ 1,402,215,000	15.53%	$ 210,163,608
City of Fort Worth	929,240,000	0.00%	-
City of Arlington	673,255,000	78.87%	530,996,219
City of Grand Prairie	499,761,000	33.12%	165,520,843
City of Kennedale	38,220,000	1.04%	397,488
Town of Pantego	14,285,000	97.65%	13,949,303
City of Dalworthington Gardens	4,585,000	99.99%	4,584,542
Subtotal, Overlapping Bonded Debt			925,612,001
Arlington Independent School District direct debt		100.00 %	1,274,274,669
Total Direct and Overlapping Debt			$ 2,199,886,670
Ratio of total direct and overlapping debt to:			
Assessed valuations for 2026 ($) 39,909,010,302.			5.55
Full valuations for 2025 ($) 57,763,957,341.			3.81
Amount of total direct and overlapping debt per:			
Enrollment (51,139)	$ 43,694		
Average daily attendance (45,546)	48,599		
Per capita (estimated district population - 404,380)	5,474		

Source: Tarrant County, City of Fort Worth, City of Arlington, City of Grand Prairie, Town of Pantego, City of Dalworthington Gardens, City of Kennedale

[1] Estimated geographical percentage of the area of each entity that is within the boundaries of the Arlington Independent School District.

[2] This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District.

[3] Includes Tarrant County, Tarrant County College, JPS Health Network and Tarrant Regional Water District

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 16*

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Debt Limit	Total Net Debt* Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to Limit as a Percentage of Debt Limit
2017	$ 2,296,113,181	$ 863,898,137	$ 1,432,215,044	37.62
2018	2,586,142,463	861,460,476	1,724,681,987	33.31
2019	2,772,404,750	808,945,641	1,963,459,109	29.18
2020	3,109,210,231	1,043,157,805	2,066,052,426	33.55
2021	3,207,421,061	1,231,451,339	1,975,969,722	38.39
2022	3,504,479,018	1,172,322,108	2,332,156,910	33.45
2023	3,846,463,671	1,320,112,200	2,526,351,471	34.32
2024	3,975,508,083	1,175,943,777	2,799,564,306	29.58
2025	4,134,341,718	1,369,483,975	2,764,857,743	33.12
2026	3,990,901,030	1,274,274,669	2,716,626,361	31.93

Source: Arlington ISD ACFR notes to the financial statements
*Net Debt = Net Bonded Debt (Table 14) - Debt Service Fund Net Asset/Liability

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 17*

2017

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

	City of Arlington Population[1]	Dallas-Fort Worth Arlington Metro Division Population[2]	Worth Arlington Metro Division Personal Income[2]	Arlington Per Capita Personal Income[1]	City of Arlington Unemployment Rate[1]
2017	380,740	7,195,475	$ 51,451	$ 48,050	4.0
2018	382,230	7,337,707	53,996	47,525	3.8
2019	383,950	7,457,586	57,137	51,239	3.5
2020	386,180	7,574,390	59,413	53,292	8.0
2021	390,540	7,666,418	61,681	55,615	6.8
2022	393,420	7,774,647	67,945	58,940	6.1
2023	399,560	7,947,439	70,493	62,586	4.2
2024	405,420	8,100,037	[3]	69,936	3.8
2025	411,167	8,340,000	[3]	[3]	4.1
2026	404,380	8,477,157	[3]	[3]	4.5

[1] Source: City of Arlington ACFR

[2] Source: Federal Reserve Bank of St. Louis

[3] Data not available

ARLINGTON INDEPENDENT SCHOOL DISTRICT

PRINCIPAL EMPLOYERS

RANKED FOR CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

		2026		
Taxpayer	**Type of Business**	**Employees**	**Rank**	**Percentage of Total City Employment**
General Motors Co.	Automobile Assembly and Financial	10,500	1	4.63%
Arlington Independent School District	Public Education	8,600	2	3.79%
University of Texas at Arlington	Higher Education	8,600	3	3.79%
Texas Health Resources	Health Care/ Medical Service	4,000	4	1.76%
Six Flags Over Texas	Amusement Park	3,900	5	1.72%
City of Arlington	Government	3,700	6	1.63%
The Parks at Arlington	Retail	3,500	7	1.54%
Texas Rangers Baseball Club	Sports/Entertainment	2,300	8	1.01%
J.P. Morgan-Chase	Banking Services	2,000	9	0.88%
Texas Health Arlington Memorial Hospital	Health Care	1,700	10	0.75%
		48,800		21.50%

Sources:

1 - City of Arlington Economic Development Department

2 - Municipal Advisory Council of Texas

3 - Bureau of Labor Statistics

ARLINGTON INDEPENDENT SCHOOL DISTRICT

PRINCIPAL EMPLOYERS

RANKED FOR CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

		2017		
Taxpayer	**Type of Business**	**Employees**	**Rank**	**Percentage of Total City Employment**
Arlington Independent School District	Public Education	8,200	1	4.11%
University of Texas at Arlington	Higher Education	5,300	2	2.66%
General Motors Co.	Automobile Assembly	4,484	3	2.25%
Texas Health Resources	Health Care/ Medical Service	2,063	4	2.04%
Six Flags Over Texas	Amusement Park	3,800	5	1.90%
The Parks at Arlington	Retail	3,500	6	1.75%
GM Financial	Financial Service	2,965	7	1.49%
City of Arlington	Government	2,509	8	1.26%
J.P. Morgan-Chase	Banking Services	1,965	9	0.99%
Texas Rangers Baseball Club	Sports/ Entertainment	1,881	10	0.94%
		36,667		19.39%

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 19*

2020 *FULL-TIME EQUIVALENT DISTRICT CAMPUS EMPLOYEES* *Page 1 of 2*

LAST TEN FISCAL YEARS

(UNAUDITED)

	2026	2025	2024	2023	2022
CLASSROOM TEACHERS	**3,831.3**	**3,876.6**	**3,917.3**	**3,860.6**	**3,923.9**
Athletic Trainer	15.0	13.0	13.0	11.0	13.0
Audiologist	2.0	2.0	2.0	2.0	2.0
Counselor	156.0	157.0	163.5	161.4	166.9
Educational Diagnostician	80.0	75.0	66.9	65.8	56.9
Librarian	64.3	57.1	66.8	69.1	69.6
LSSP/ Psychologist	24.0	22.0	14.0	20.0	20.9
Occupational/ Music Therapist	12.0	16.0	16.0	16.0	16.0
Other Campus Professional Personnel	80.8	71.0	128.3	122.3	3.9
Other Non-Instructional Prof. Personnel	113.8	214.0	292.2	217.4	360.9
Physical Therapist	4	4	-	16	-
Psychological Associate	-	-	-	-	-
School Nurse	75.0	76.0	75.6	75.2	76.4
Social Worker	25.0	17.0	13.7	13.7	13.8
Speech Therapist/ Language Pathologist	58.2	56.3	60.4	57.8	60.6
Teacher Facilitator/ Supervisor	58.0	158.0	202.5	200.9	161.1
Work-Based Learning Site Coordinator	-	-	-	-	-
PROFESSIONAL SUPPORT	**768.1**	**938.4**	**1,114.9**	**1,048.5**	**1,022.0**
Campus Administration:					
Principal	60.2	59.2	68.8	64.8	66.2
Assistant Principal	116.0	124.2	126.2	121.0	122.2
Teacher Supervisor	3	-	-	-	-
Central Administration:					
Superintendent	1.0	1.0	1.0	1.0	1.0
Asst/ Assoc/ Deputy Superintendent	9.0	9.0	8.0	10.0	9.0
Athletic Director	1.0	-	-	-	-
Business Manager/CFO	1.0	1.0	1	-	-
Director-Personnel	6.0	1.0	1.0	1	-
Program Dir/ Exec Dir/ Instr Officer	19.0	4.0	4.0	4.0	8.0
Teacher Supervisor	70.0	16.0	16.0	15.0	16.0
ADMINISTRATIVE STAFF	**286.2**	**215.4**	**226.0**	**216.8**	**222.4**
Certified Interpreter	8.8	9.8	5.4	2.0	4.8
Educational Aide	1,052.4	935.7	938.7	910.3	810.0
PARAPROFESSIONAL STAFF	**1,061.2**	**945.5**	**944.1**	**912.3**	**814.8**
AUXILIARY PERSONNEL	**2,073.0**	**2,122.3**	**1,851.7**	**1,820.2**	**1,908.0**
TOTAL EMPLOYEES	**8,019.8**	**8,098.2**	**8,054.0**	**7,858.3**	**7,891.1**

SOURCE: PEIMS reports: Staff FTE by Role (PRF4D007/PDM1-110-006)

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 19*

FULL-TIME EQUIVALENT DISTRICT CAMPUS EMPLOYEES *Page 2 of 2*

LAST TEN FISCAL YEARS

(UNAUDITED)

	2021	2020	2019	2018	2017
CLASSROOM TEACHERS	**4,115.0**	**4,039.6**	**4,100.6**	**4,149.8**	**4,150.3**
Athletic Trainer	11.6	12.0	12.0	12.0	12.0
Audiologist	2.0	2.0	2.0	2.0	2.0
Counselor	176.7	174.0	169.9	168.0	166.0
Educational Diagnostician	57.0	57.8	55.8	57.9	57.9
Librarian	72.0	71.0	71.8	72.0	71.0
LSSP/ Psychologist	21.0	23.0	23.0	22.0	23.0
Occupational/ Music Therapist	16.0	15.0	15.9	16.0	15.0
Other Campus Professional Personnel	2.0	-	2.0	2.0	91.9
Other Non-Instructional Prof. Personnel	296.6	285.1	244.7	235.9	274.1
Physical Therapist	-	-	-	-	-
Psychological Associate	-	-	-	-	-
School Nurse	80.3	77.8	81.0	78.4	80.7
Social Worker	16.0	16.0	15.0	16.0	16.0
Speech Therapist/ Language Pathologist	60.4	57.7	57.4	56.0	53.2
Teacher Facilitator/ Supervisor	139.2	142.8	141.6	143.1	147.6
Work-Based Learning Site Coordinator	-	-	-	-	0.2
PROFESSIONAL SUPPORT	**950.8**	**934.2**	**892.1**	**881.3**	**1,010.6**
Campus Administration:					
Principal	74.8	77.0	78.9	78.0	78.8
Assistant Principal	144.6	141.0	128.5	130.6	134.8
Teacher Supervisor	-	-	1.0	1.0	1
Central Administration:					
Superintendent	1.0	1.0	1.0	1.0	1.0
Asst/ Assoc/ Deputy Superintendent	10.0	9.0	8.0	8.0	9.0
Athletic Director	-	-	-	-	-
Business Manager/CFO	-	-	-	-	-
Director-Personnel	-	-	-	-	-
Program Dir/ Exec Dir/ Instr Officer	6.0	6.0	7.9	8.0	26.0
Teacher Supervisor	17.0	14.0	28.9	28.4	34.9
ADMINISTRATIVE STAFF	**253.4**	**248.0**	**254.2**	**255.0**	**285.5**
Certified Interpreter	5.9	6.9	5.8	5.9	6.9
Educational Aide	781.0	752.6	762.7	771.1	807.6
PARAPROFESSIONAL STAFF	**786.9**	**759.5**	**768.5**	**777.0**	**814.5**
AUXILIARY PERSONNEL	**2,063.9**	**2,092.3**	**2,195.9**	**2,221.1**	**2,037.0**
TOTAL EMPLOYEES	**8,169.7**	**8,073.5**	**8,211.3**	**8,284.2**	**8,297.9**

SOURCE: PEIMS reports: Staff FTE by Role (PRF4D007/PDM1-110-006)

Arlington
INDEPENDENT SCHOOL DISTRICT

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 20*

2026

OPERATING STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Enrollment[1]	General Fund Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced-Price Meals
2017	62,181	$ 520,232,220	$ 8,366	9.00%	4,150	14.98	69.23%
2018	61,076	515,118,870	8,434	0.81%	4,150	14.72	64.52%
2019	59,900	514,821,080	8,595	1.90%	4,101	14.61	72.80%
2020	59,532	508,434,524	8,541	-0.63 %	4,040	15.76	59.66%
2021	56,840	547,417,185	9,631	12.77%	4,115	13.81	55.93%
2022	56,311	558,786,459	9,923	3.36%	3,924	14.35	51.05%
2023	56,167	543,095,754	9,669	-2.56%	3,861	14.55	60.73%
2024	54,750	613,007,525	11,196	15.41%	3,917	13.98	58.23%
2025	53,339	634,122,382	11,889	6.18%	3,877	13.76	50.27%
2026	51,139	686,459,993	13,416	12.85%	3,831	13.35	51.31%

[1]Amounts reported to the Texas Education Agency Public Education Information Management System (PEIMS)

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 21*

CAPITAL ASSET INFORMATION *Page 1 of 2*

June 30, 2026

(UNAUDITED)

	2026	2025	2024	2023	2022
Schools					
Buildings	77	74	74	76	76
Portable buildings	24	34	56	61	74
Stadiums	5	5	5	3	2
Square Feet	9,693,943	9,687,173	9,720,965	9,603,400	9,685,566
Maximum Capacity	75,650	75,590	75,650	75,898	78,138
Enrollment	51,139	53,339	54,750	56,179	56,311
Vehicles	19	15	15	13	18
Administration					
Buildings	7	7	8	13	12
Portable buildings	-	-	-	-	-
Square Feet	248,836	418,474	428,805	326,406	352,751
Vehicles	20	11	11	20	12
Maintenance and Operations					
Buildings	4	7	7	7	7
Square Feet	95,666	204,045	204,045	128,376	99,966
Vehicles	275	234	234	276	286
Transportation					
Buildings	2	1	1	1	1
Square Feet	36,452	65,878	65,878	65,878	65,878
Vehicles	323	367	358	302	342
Food Services					
Buildings	2	2	2	2	2
Square Feet	73,532	71,064	71,064	85,726	72,491
Vehicles	26	23	23	26	26

Source: District records

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Table 21*

CAPITAL ASSET INFORMATION *Page 2 of 2*

June 30, 2026

(UNAUDITED)

	2021	2020	2019	2018	2017
Schools					
Buildings	76	77	77	77	77
Portable buildings	82	95	101	113	152
Stadiums	2	2	2	2	2
Square Feet	9,647,208	9,807,653	9,626,983	9,612,920	9,577,003
Maximum Capacity	78,138	79,989	79,989	79,989	76,080
Enrollment	56,840	59,532	59,900	61,076	62,181
Vehicles	17	11	10	-	99
Administration					
Buildings	12	12	11	11	11
Portable buildings	-	-	-	2	4
Square Feet	352,751	352,571	313,679	313,679	313,679
Vehicles	10	10	8	6	6
Maintenance and Operations					
Buildings	7	7	7	7	7
Square Feet	99,966	99,966	99,966	99,966	99,666
Vehicles	271	259	250	222	203
Transportation					
Buildings	1	1	1	1	1
Square Feet	65,878	65,878	65,878	65,878	65,878
Vehicles	328	296	290	256	249
Food Services					
Buildings	2	3	3	3	3
Square Feet	72,491	103,774	103,774	103,774	103,774
Vehicles	27	28	32	32	29

Source: District records


Arlington
INDEPENDENT SCHOOL DISTRICT

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Schedule L-1*

REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS

For the Year Ended June 30, 2026

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS) , and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds; or substantial doubt about the school district's ability to continue as a going concern?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district’s fiscal year end?	Yes
SF8	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	Yes
SF9	Total accumulated accretion of interest and premiums on CABs included in government-wide financial statements at fiscal year-end.	$ -

NOTE: This schedule is to be included as part of the annual financial audit report (AFR) submission on the required due date and published as a part of the school district’s AFR. This schedule should be submitted in the data feed file and submitted as an Adobe Acrobat portable document file (pdf) .


Arlington
INDEPENDENT SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Arlington Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Arlington Independent School District (the "District"), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses and listed as Finding #2026-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards.*

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Whitley Penn LLP

Fort Worth, Texas
November 5, 2026

ARLINGTON INDEPENDENT SCHOOL DISTRICT *Exhibit K-2*

SCHEDULE OF FINDINGS AND RESPONSES

For the Year Ended June 30, 2026

Data Control Codes	I. Summary of Auditors' Results	
	Financial Statements	
q1	Type of auditors' report issued:	Unmodified
	Internal control over financial reporting:	
q2	Material weakness(es) identified?	No
q3	Significant deficiencies identified that are not considered to be material weaknesses?	Yes. Finding #2026-001
q4	Noncompliance material to financial statements noted?	No

Data Control Codes	II. Financial Statement Findings
1	**Finding #2026-001 Teacher Service Records**

Criteria: Texas Education Code § 48.158 establishes the Teacher Retention Allotment (TRA) and bases the applicable allotment amount on an eligible classroom teacher's total years of experience. For a school district with enrollment greater than 5,000 students, the allotment is $2,500 for each eligible classroom teacher with at least three but fewer than five years of experience and $5,000 for each eligible classroom teacher with five or more years of experience.

For purposes of determining TRA eligibility and the applicable experience category, a school district must use the teacher's total years of experience based on verifiable creditable service under 19 Texas Administrative Code § 153.1021. The verified experience should support the Years of Professional Experience reported through the Texas Student Data System and used by the District to determine whether the teacher meets the applicable TRA experience threshold.

In addition, TEA Form FIN-115, Teacher Service Record, or a substantially similar official service record, is the prescribed documentation used to record and substantiate an employee's prior service for salary increment and related experience-verification purposes. The service record may be maintained as an original hard copy or an acceptable electronic record transmitted or provided by the prior employing district. The official records substantiate the prior creditable service used for TRA eligibility, the applicable TRA experience category, TSDS reporting, and other determinations requiring verified years of service.

Condition: When a teacher transfers from another school district, Arlington ISD does not require the employee to provide their service record from the previous school district. Instead, the employee signs a form attesting to the years of experience. As such, we were unable to verify the years of experience for teachers that transferred from another school district using the required service record (hard copy nor a digital version). An employee's self-attestation of prior experience, without the supporting official service record, does not provide equivalent independent verification of the prior service claimed.

Cause: The District relied on the attestation signed by the employee for the years of service versus obtaining the official service record from the employee's previous employer.

Effect: The District could pay an employee the incorrect amount.

Recommendation: The District must maintain service records, even if in a digital format as discussed above, when an employee transfers from another school district. This will ensure that the employee is paid at the correct step or years of experience based on the District's compensation schedule. The service record will also assist in substantiating the number of years of service for the Teacher Retirement System of Texas. Furthermore, a common practice when the employee's service records from the previous district are not available by the employee's start date, is to start the employee Step 0 until the service records are received by the District.

Views of Responsible Officials: The District agrees it should maintain service records to support an employee's service history and eligibility for the Teacher Retention Allotment. Arlington ISD does not administer its teacher compensation plan as a traditional step schedule.

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports.”

As part of this responsibility, the District’s corrective action plans are presented below.

I. Corrective Action Plan

Finding # 2026-001 Teacher Service Records

Corrective Action Plan:

Summary

During fiscal year 2026, Texas school districts were required to implement the Teacher Retention Allotment (TRA) established by HB 2, including experience-based payments for eligible classroom teachers. An independent review identified that Arlington ISD did not consistently obtain required teacher service records for employees transferring from other districts, alleging the potential to limit its ability to verify credited experience and ensure accurate compensation. The recommendation of that review was that the District should require service records for all transferring and new hire teachers and place employees at Step 0 until documentation is received.

HR Feedback and Recommendations

We agree that the District should maintain service records to support an employee’s service history and eligibility for the Teacher Retention Allotment. Arlington ISD does not administer its teacher compensation plan as a traditional step schedule. The District uses a minimum salary schedule that establishes the minimum salary based on the District’s compensation philosophy and experience. As a result, TRS creditable service does not, by itself, determine an employee’s salary placement with Arlington ISD.
TRS creditable service is used for purposes established by the Teacher Retirement System of Texas. This is separate from the experience the District may recognize for salary purposes under its locally adopted compensation plan. While the types of experience may overlap, they do not necessarily have the same result.
The District also recognizes that experience is relevant to the Teacher Retention Allotment (TRA). Human Resources agrees that the District should have appropriate documentation to support the experience used to determine an employee’s TRA eligibility. We believe this process should be considered separately from the District’s process for determining salary placement.

For clarity, the District considers experience in the following contexts:

- TRS creditable service: used for purposes related to the Teacher Retirement System of Texas.
- TRA qualifying experience: used to determine eligibility for the Teacher Retention Allotment.
- District salary experience: used in accordance with Arlington ISD’s adopted compensation plan to determine salary.

The District’s minimum salary is also above the state minimum salary schedule. Therefore, recognizing every year of TRS creditable service is not necessary solely to ensure that an employee is paid at or above the state minimum salary.
Human Resources supports strengthening documentation and recordkeeping for transferring and new employees. We do not recommend placing employees at “Step 0,” as Arlington ISD does not administer its salary schedule as a step schedule.

Arlington INDEPENDENT SCHOOL DISTRICT

I. Corrective Action Plan (continued)

Finding # 2026-001 Teacher Service Records (continued)

Human Resources also does not recommend placing employees at a minimum salary until all official service records have been received, due to the following considerations:

- School districts have 30 days to provide service records for an employee upon receipt of the request by that employee. Requests for service records are typically not submitted until that individual accepts an employment offer with another district. Most hiring is done during the months of June and July. This means that completed service records are often not received by Arlington ISD until August at the earliest.
- There is a brief recruitment period for Teachers that typically begins in May, with a sharp decline in candidate pool by the State resignation deadline of late June / early July. Securing our Teacher candidates as early in the hiring season as possible is imperative to ensuring a successful school year for our campuses.
- Relying on service records to be received before a salary can be determined would result in many offers being declined and therefore, Teacher positions / classrooms left unfilled at the start of the year.
- Arlington ISD hires close to 400 Teachers each hiring season. Reviewing each of these teacher's experience only after all service records have been received for that Teacher will result in delayed hiring for campus needs and unfilled positions, multiple changes to employees' salaries, potential impact to accepted offers, and new hire frustrations.
- Service records received can often contain errors which require correction by the previous school district, which can add delays to the timeline for this process. A new hire with previous experience from multiple districts may also have partially incomplete records received by AISD, creating delays and requiring frequent follow up.

With this in mind, Human Resources has implemented an alternative process for verifying Teacher salary to assure compliance with Teacher Retention Allotment that is based on service records, as detailed below.

- The out-of-district candidate must enter all relevant work experience on their employment application.
- Before the application can be submitted, the candidate must complete a "work experience" attestation that confirms that their work experience is as truthful and accurate.
- Offers of employment have recently been revised to indicate that official service records are required to be submitted within six months of hire.
- In order to consistently obtain service records, the Human Resources Department has updated the employee handbook to include the following:
    - "Official service records for an employee's previous district(s) must be submitted to Human Resources in order for that employee's years of experience to be on file with Arlington ISD and reflected in their Employee Service Center. Employees should submit service records from their previous district(s) to HRServiceRecords@arlingtonisd.org to ensure years of experience are accurately reflected in the District's records. If an employee does not provide all service records to substantiate the experience listed in their application within 6 months of the hire date, the employee's compensation may be adjusted to reflect total verified years of service. An employee who submits service records with incremental service time to what was utilized in their offer of employment will be provided credit for the year in which AISD received the records. Credit will also be received in future years, but will not otherwise be retroactive to the date of hire."

I. Corrective Action Plan (continued)

Finding # 2026-001 Teacher Service Records (continued)

- The Human Resources Department is currently in the process of collecting outstanding service records for employees hired in the 2026-2027 school year. Each September, the Compensation Department will contact employees who have not submitted their records and notify them of the missing documentation. The communication will also inform employees that, if the required records are not submitted, the District may adjust their compensation to reflect the minimum salary associated with their verified years of service.

This approach assures compliance with TRA requirements recognizing the distinction between TRS creditable service, TRA qualifying experience, and experience used for District salary purposes. It also provides a process for obtaining and maintaining the documentation needed to support the District's records and applicable compensation and TRA determinations. It does not impose a delay in the hiring process that would impact classroom staffing and diminishes the necessity for multiple payroll entries.

A standard operating procedure (included) has been developed to ensure the human resources department has a documented process on record collection and retention moving forward.

Responsible Officials: Holly Stambaugh; Senior Director of Human Resources
Melody Lopez; Director of Human Resources

Estimated Completion Date: June 2027.

Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Dr. Jennifer Collins

Board Agenda Presented for: **Action:** ☑ **Report:** ☐ **Consent:** ☐

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Consider Approval of 2026-2027 Strategic Plan Key Performance Indicators

District Priority / Goals Addressed

This presentation is intended to present a proposed set of 2026–2027 Key Performance Indicators (KPIs) to the Board of Trustees for approval. These KPIs are aligned to our Strategic Plan and address all five District Priorities.

Background

For the third consecutive year, the administrative team has developed annual targets aligned with the District's priorities. At the November 5, 2026, Board meeting trustees were asked to consider Key Performance Indicators to track organizational health and the progress of the Arlington ISD Strategic Plan. Trustees provided input for staff consideration but took no formal action at that meeting. The item is being brought back to the Board for further discussion and consideration.

Fiscal Implications

None

Recommendation

Administration recommends approval of the 2026-2027 Key Performance Indicators as presented.

Submitted by: Dr. Jennifer L. Collins **Date:** November 11, 2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

Arlington INDEPENDENT SCHOOL DISTRICT

Consider Approval of Strategic Plan Key Performance Indicators

November 19, 2026

Presented by Dr. Matt Smith & Dr. Jennifer Collins

Purpose

Consider approval of the Arlington ISD Key Performance Indicators to track the organizational health and progress of our Strategic Plan.

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Improvement Planning in Arlington ISD



Arlington
INDEPENDENT SCHOOL DISTRICT

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Arlington ISD Priorities



2026-2030 Strategic Objectives

ACADEMIC GROWTH

Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

1.1 CULTIVATE THE STUDENT EXPERIENCE
Ensure every student experiences joyful, meaningful learning that fosters curiosity and belonging, builds confidence and character, and prepares them with future-ready skills.

1.2 IMPROVE ACADEMIC PERFORMANCE
Improve student academic achievement by increasing the number of A- and B-rated schools while ensuring all campuses are rated C or better, and by improving graduation rates and closing achievement gaps.

1.3 ELEVATE STUDENT VOICE & CHOICE
Empower students to lead, create, and compete, by increasing student participation in arts, athletics, extracurriculars, and/or leadership programs.

CULTURE

Establish an inclusive culture of respect, support, and continuous improvement for all students, staff, and families.

2.1 PRIORITIZE STUDENT WELL-BEING
Strengthen the overall student experience by fostering a positive culture and climate, rigorous and engaging academics, and meaningful social-emotional development opportunities.

2.2 BOOST EMPLOYEE ENGAGEMENT
Cultivate an environment that prioritizes employee well-being as a foundation for strong commitment, satisfaction, and promotion of the district.

SAFETY & DISCIPLINE

Create safe and productive learning environments in which every student and staff member can thrive.

3.1 STRENGTHEN SAFE & SUPPORTIVE LEARNING ENVIRO
Establish expectations and supports for positive student behavio
a sense of belonging, experience psychological safety and oppor

3.2 STRENGTHEN SAFE & SUPPORTIVE PHYSICAL ENVIRO
Cultivate environments that are safe from physical and external

MARKETING & ENGAGEMENT

Involve families and community stakeholders as valued partners in student learning.

4.1 MAXIMIZE STUDENT ENROLLMENT
Increase interest in program offerings and reduce the student attrition rate.

4.2 EMPOWER FAMILY ADVOCACY
Foster a welcoming family experience that ensures connection, confidence, and active support of Arlington ISD schools.

4.3 EXPAND COMMUNITY PARTNERSHIPS
Increase volunteerism, service learning, and local business collaborations.

TALENT & RESOURCES

Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

5.1 ENSURE FISCAL SUSTAINABILITY
Achieve durable fiscal stability by closing the district's deficit and adopting a sustainable budget model.

5.2 BUILD A TALENT PIPELINE
Establish a perpetual talent pipeline through recruitment, grow-your-own, and retention strategies.

5.3 SUPPORT INNOVATIVE LEARNING ENVIRONMENTS
Optimize facility use to support grade-level modeling and the strategic placement of signature programs.

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LAG MEASURES	LEAD MEASURES
•Measures output	•Measures input
•Easy to measure	•Difficult to measure
•Results of the past	•Predictive of future performance
•Unresponsive and hard to change	•Responsive to team actions

KPMs vs. KPIs

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	Key Progress Measures (KPMs)	Key Performance Indicators (KPIs)
Primary Focus	Leading indicators & forward movement toward long-term strategic goals.	Lagging indicators & operational performance against established baseline standards.
Primary Question	"Are we taking the necessary actions to achieve our strategic vision?"	"How well are we performing against our historical or standard benchmarks?"
Orientation	Input/Process-oriented: Tracks active milestones, strategy execution, and initiatives.	Output/Outcome-oriented: Tracks final results, metric totals, and overall system health.
Flexibility	Adaptable: Reviewed frequently and adjusted as strategies shift or complete.	Static: Kept consistent over time to track multi-year trends and comparative data.
Scope	Focuses on priority growth areas and strategic transformation.	Focuses on overall operational health across all departments/functions.

September 2026 Discussion

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PRIORITIES	STRATEGIC OBJECTIVES	KPMs	GOALS	DRAFT KPIs
Academic Growth	Cultivate the Student Experience Improve Academic Performance Elevate Student Voice and Choice		Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.	State Assessment Results & Comparison District Performance Graduation Rates Student Survey Data/Participation
Culture	Prioritize Student Well-Being Boost Employee Engagement		Establish an inclusive culture of respect, support, and continuous improvement for all students, staff, and families.	Student Survey Data Staff Net Promoter Score
Safety & Discipline	Strengthen Safe & Supportive Learning Environments Strengthen Safe & Supportive Physical Environments		Create safe and productive learning environments in which every student and staff member can thrive.	Staff Survey Data and Student Exclusion Data Facility Condition Index (FCI) Score
Marketing & Engagement	Maximize Student Enrollment Empower Family Advocacy Expand Community Partnerships		Involve families and community stakeholders as valued partners in student learning.	Student Attrition Data (TEA Leavers) Parent Net Promoter Score Number of Volunteers
Talent & Resources	Ensure Fiscal Sustainability Build a Talent Pipeline Support Innovative Learning Environments		Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.	Maintain 25% Fund Balance Stable Staff Retention Signature Program Enrollment

Community Based Accountability



Academic Growth

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Strategic Objective	Community Key Question	Proposed KPI
1.1 Cultivate the Student Experience	To what degree are we ensuring student voice, agency, and academic engagement are prevalent in our schools?	Annually increase the *Voice and Agency* domain score in the student survey and the engagement score from the 2026-2027 baseline.
1.2 Improve Academic Performance	To what degree are Arlington ISD schools showing improved academic outcomes?	Ensure significant progress is made in outcomes as monitored by Board adopted goals for state assessments. *(Note: Trustees will adjust goals as needed when state assessment changes occur.)*
	To what degree are all students in Arlington ISD demonstrating growth in academic knowledge?	Annually increase the growth rate for all students as measured by the primary grade screener assessments and state assessments.
	To what degree are Arlington ISD students enrolling in advanced coursework?	Annually increase the percentage of students enrolled in AP, IB, and Dual Credit courses.

Academic Growth

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Strategic Objective	Community Key Question	Proposed KPI
1.2 Improve Academic Performance	To what degree are Arlington ISD learners academically ready for their next stage of learning?	Annually increase the percentage of students earning CCMR credit in the state accountability system using the 2027 graduating class as baseline data. Annually increase the percentage of students completing CTE programs from the baseline data established with the 2027 graduating class.
1.3 Elevate Student Voice & Choice	To what degree are Arlington ISD students engaged in arts, athletics, extracurricular, and leadership activities?	Increase the percentage of students engaged in arts, athletics, extracurricular, and leadership activities from the 2026-2027 baseline data.

3rd Grade Mathematics Goals

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Student Group	2026	2027	2028	2029	2030	2031
All	34%	35%	36%	37%	39%	40%
Asian	51%	51%	51%	51%	51%	52%
Black	26%	28%	30%	32%	33%	34%
Hispanic	31%	33%	35%	37%	38%	39%
Am. Indian	20%	20%	20%	20%	27%	27%
Two Races	39%	40%	41%	42%	43%	43%
White	52%	53%	54%	54%	55%	55%
Eco Dis	29%	31%	33%	35%	37%	38%
Current EB	32%	34%	36%	38%	39%	40%
Current Sped	17%	19%	21%	22%	24%	25%

3rd Grade Reading Goals

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Student Group	2026	2027	2028	2029	2030	2031
All	40%	42%	43%	44%	45%	46%
Asian	62%	65%	66%	66%	67%	67%
Black	37%	39%	41%	43%	45%	46%
Hispanic	35%	37%	39%	41%	43%	44%
Am. Indian	33%	33%	33%	33%	40%	40%
Two Races	53%	53%	54%	54%	55%	55%
White	57%	58%	58%	58%	59%	59%
Eco Dis	35%	37%	39%	40%	42%	43%
Current EB	33%	35%	37%	38%	39%	40%
Current Sped	18%	20%	22%	23%	25%	27%

College, Career & Military Readiness Goals

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Student Group	2026	2027	2028	2029	2030	2031
All	96% (59%*)	64%	69%	74%	79%	84%
Asian	99% (82%*)	84%	85%	86%	87%	88%
Black	96% (47%*)	52%	59%	66%	73%	80%
Hispanic	96% (57%*)	62%	67%	72%	77%	82%
Two Races	93% (65%*)	70%	73%	76%	79%	83%
White	99% (70%*)	75%	77%	79%	81%	83%
Eco Dis	96% (53%*)	58%	63%	68%	73%	78%
Current EB	96% (48%*)	53%	58%	63%	68%	73%
Current Sped	96% (87%*)	88%	89%	90%	91%	92%

**Represents the percentage of graduates that would have earned a CCMR point without reliance on the Texas College Bridge Math course.*

Culture

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Strategic Objective	Community Key Question	Proposed KPI
2.1 Prioritize Student Well-Being	To what degree do our students believe our culture supports student well-being and academic success?	Annually increase our Student Experience and Well-Being Index above the 2026-2027 baseline score.
2.2 Boost Employee Engagement	To what degree does Arlington ISD have a staff culture of respect, support, and continuous improvement?	Increase the psychological safety domain on the annual staff survey after setting the baseline in the 2026-2027 school year.
~~2.2 Boost Employee Engagement~~	~~To what extent does our staff promote our school district?~~	~~Increase the staff Net Promoter~~ ~~Score on the annual staff survey after setting the baseline in the 2026-2027 school year.~~

Safety & Discipline

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Strategic Objective	Community Key Question	Proposed KPI
3.1 Strengthen Safe & Supportive Learning Environments	To what degree do our learning environments ensure each learner feels included, accepted, and safe in our classrooms and schools?	Increase our School Safety Domain data from our annual student survey 2026-2027 baseline score.
3.2 Strengthen Safe & Supportive Physical Environments	To what degree do we design the physical learning environment, including technology and tools, to promote student success?	Increase our percentage of students reporting that their learning environment and resources support their success from the 2026-2027 baseline score.

Marketing & Engagement

253

Strategic Objective	Community Key Question	Proposed KPI
4.1 Maximize Student Enrollment	To what degree are we remaining a quality educational choice in a competitive educational environment?	Decrease the percentage of students leaving Arlington ISD for other education options as measured by the annual TEA report using the 2026 report as a baseline.
4.2 Empower Family Advocacy	To what extent do parents in Arlington ISD promote the district?	Increase the parent Net Promoter Score (NPS) on the annual parent survey.
4.3 Empower Staff Advocacy	To what extent does our staff promote our school district?	Increase the staff Net Promoter Score on the annual staff survey after setting the baseline in the 2026-2027 school year.
4.4 Expand Community Partnerships	In what ways does the Arlington community partner to support student learning?	Establish baseline measures for volunteerism and local business collaborations during the 2026-2027 school year and increase annually.

Talent & Resources

254

Strategic Objective	Community Key Question	Proposed KPI
5.1 Ensure Fiscal Sustainability	To what degree is our district fiscally responsible?	Maintain a General Fund operating reserve balance threshold of at least 25% of annual expenditures to ensure long-term fiscal stability and operational readiness.
5.2 Build a Talent Pipeline	To what degree are we attracting and retaining exceptional employees committed to the Arlington ISD vision?	Annually increase the initial staffing fill rate in hard-to-fill areas prior to the first day of instruction.
5.3 Support Innovative Learning Environments	To what degree does Arlington ISD offer high-quality, future-focused programming options for students?	Annually monitor and improve our programming options to ensure families have exceptional choices in Arlington ISD in comparison with districts of our size and location.

Discussion



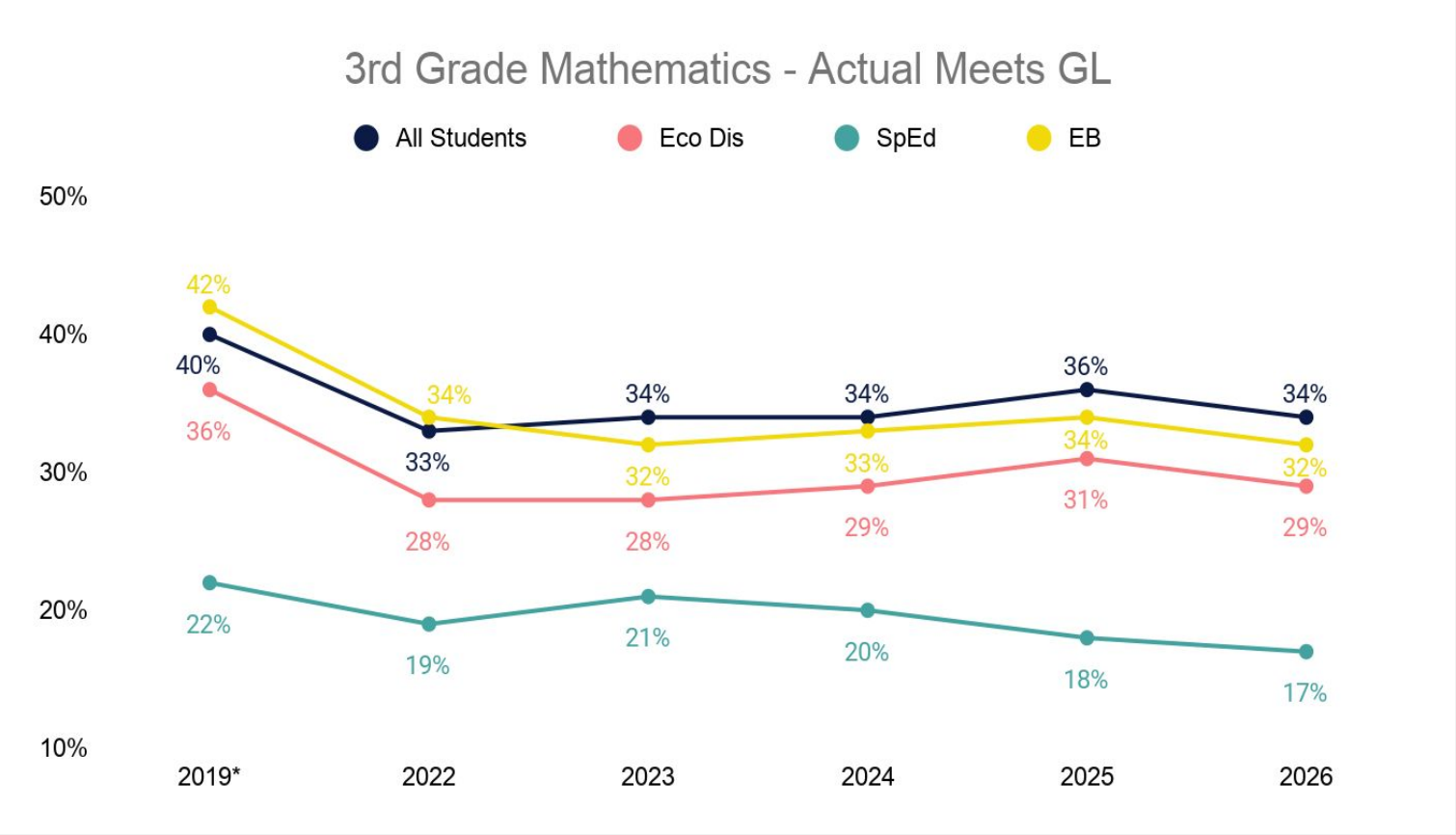
Appendix: Supporting Documents for 1.2 Improve Academic Performance Goals



257

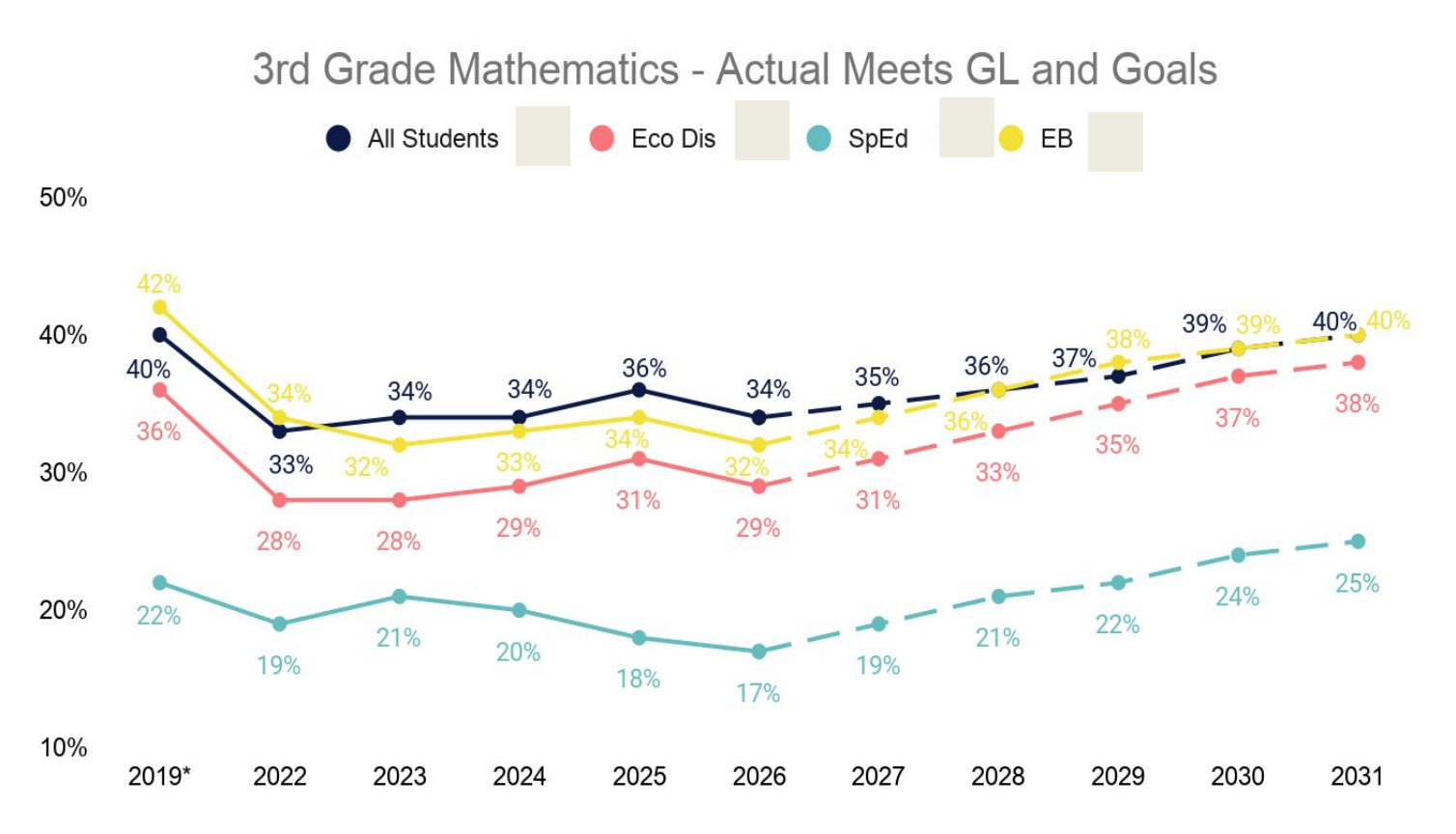
THIRD GRADE MATHEMATICS

258



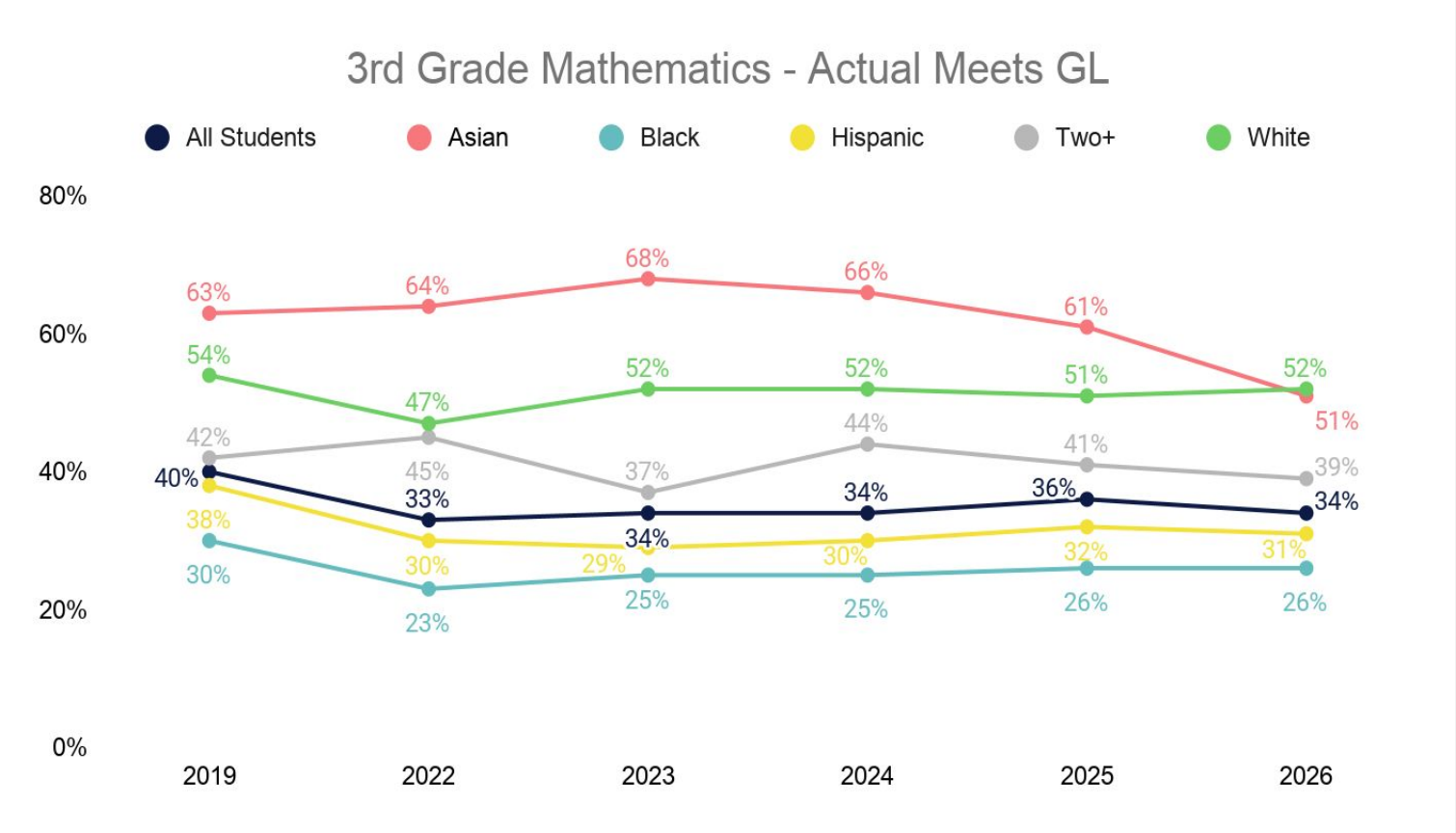
*2019 represents EB (Current & Monitored); all other years represent EB (Current).

259

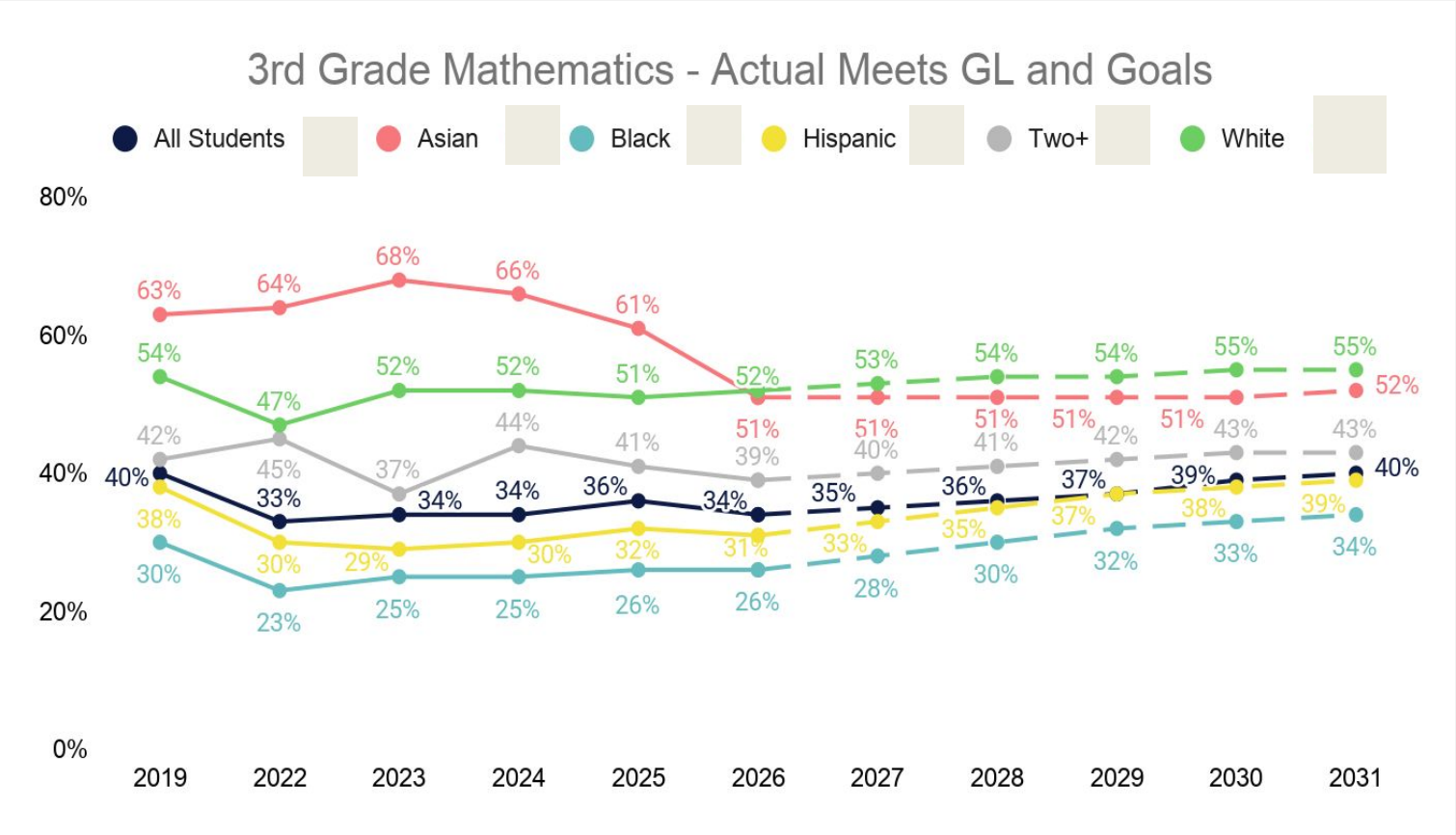


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260

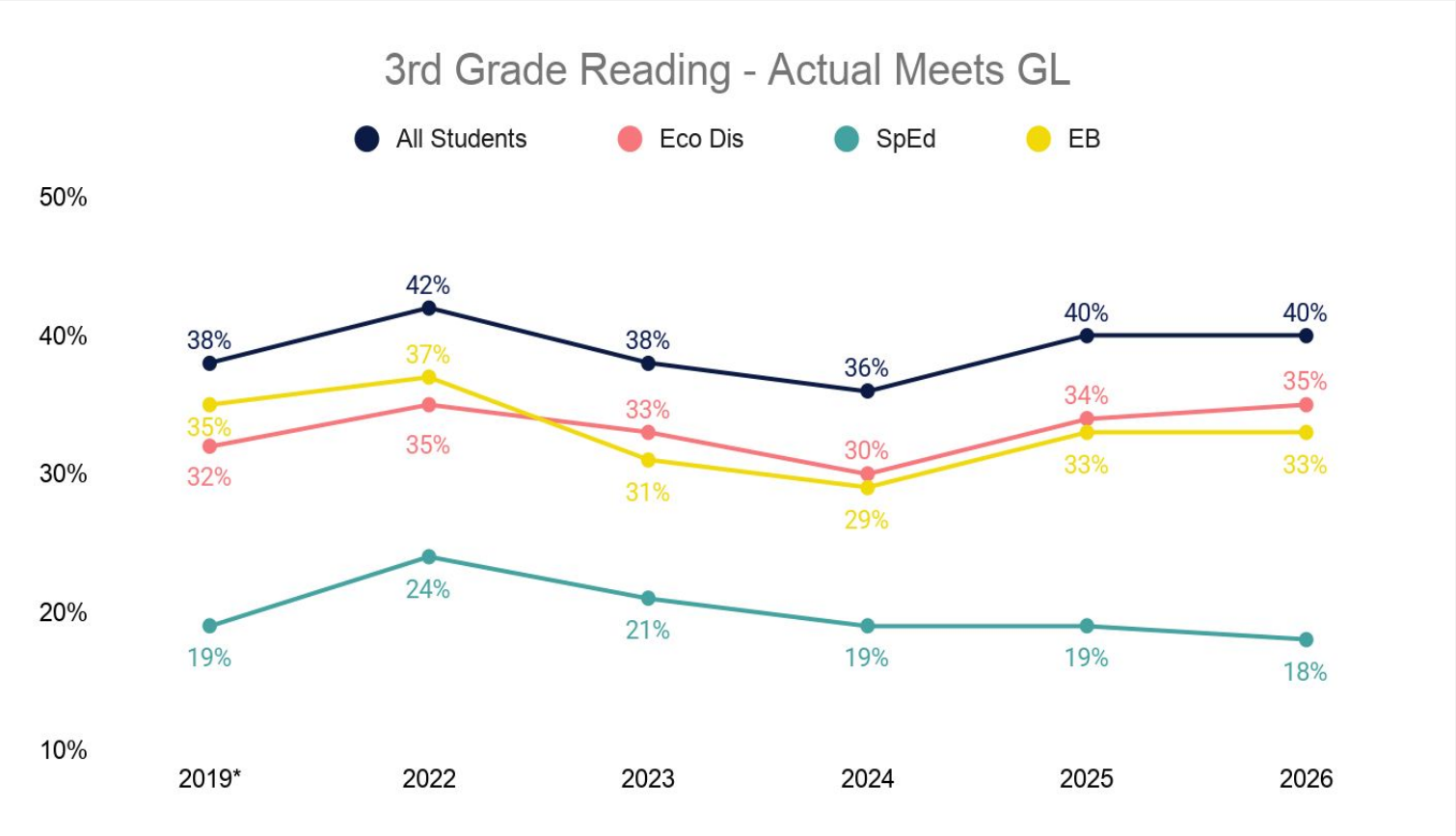

3rd Grade Mathematics - Actual Meets GL
All Students
Asian
Black
Hispanic
Two+
White
80%
60%
40%
20%
0%
2019
2022
2023
2024
2025
2026
63%
64%
68%
66%
61%
51%
54%
47%
52%
52%
51%
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45%
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30%
29%
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32%
31%
30%
23%
25%
25%
26%
26%

261


3rd Grade Mathematics - Actual Meets GL and Goals
All Students
Asian
Black
Hispanic
Two+
White
80%
60%
40%
20%
0%
2019
2022
2023
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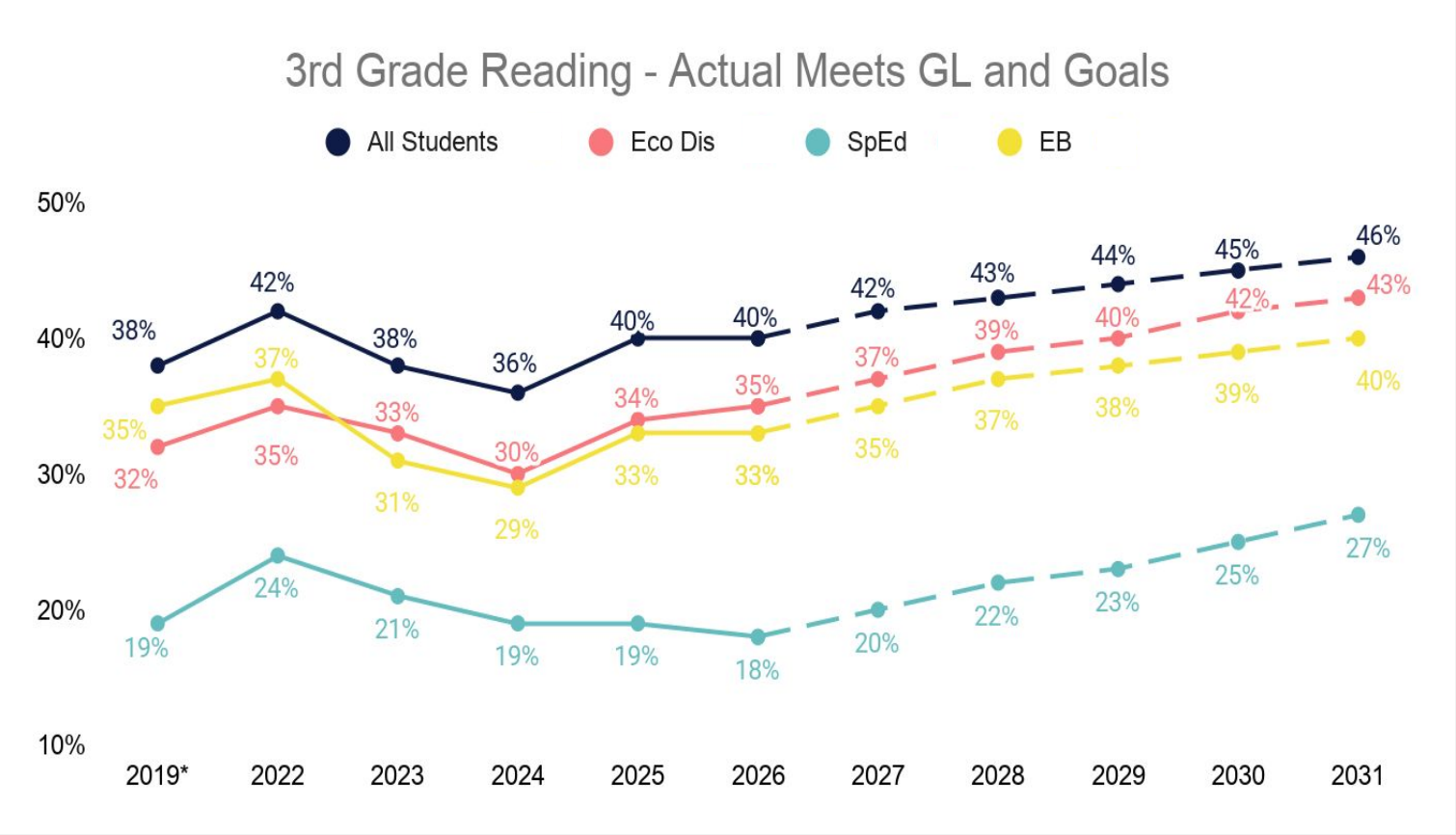
THIRD GRADE READING

263



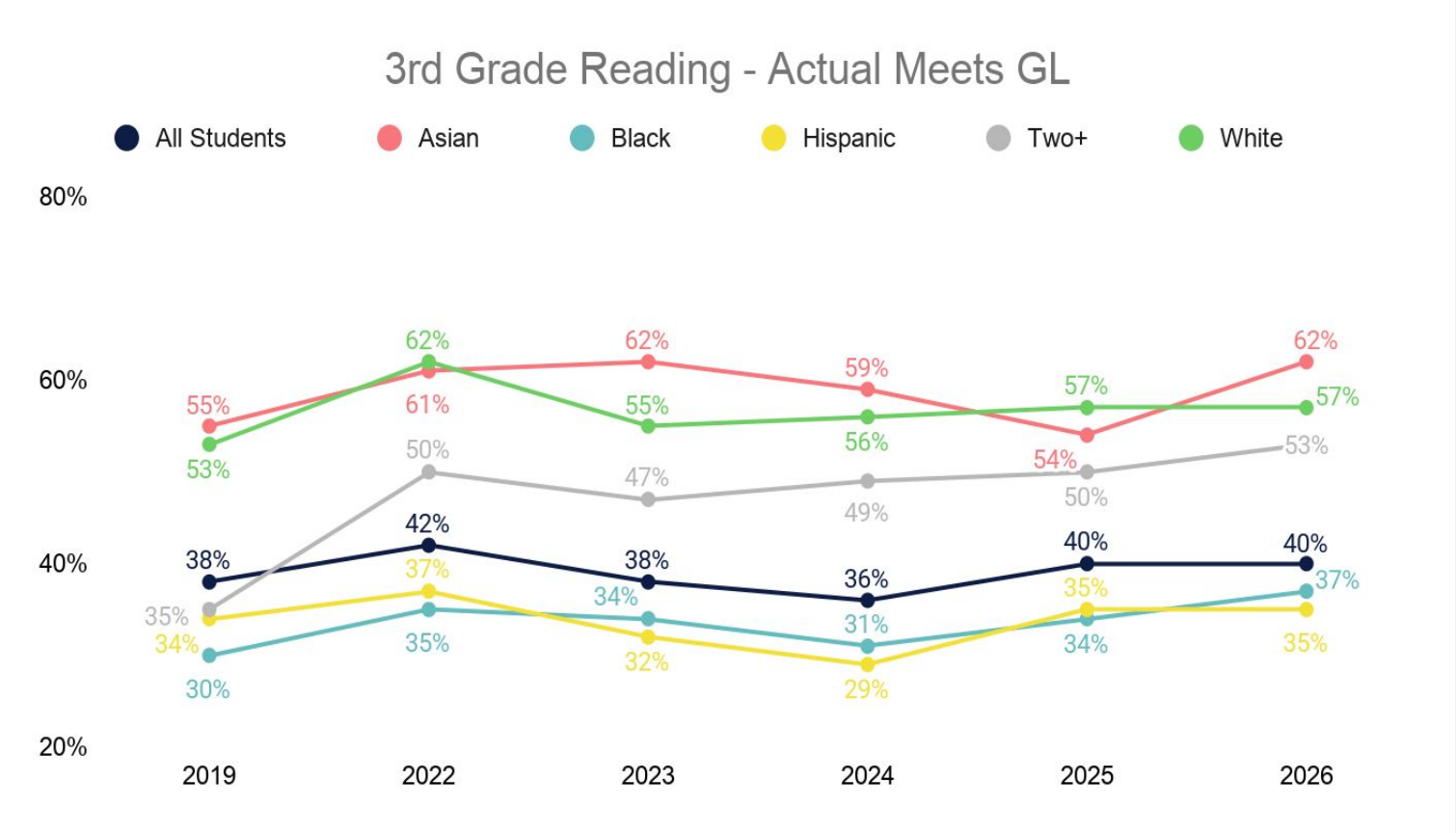
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264

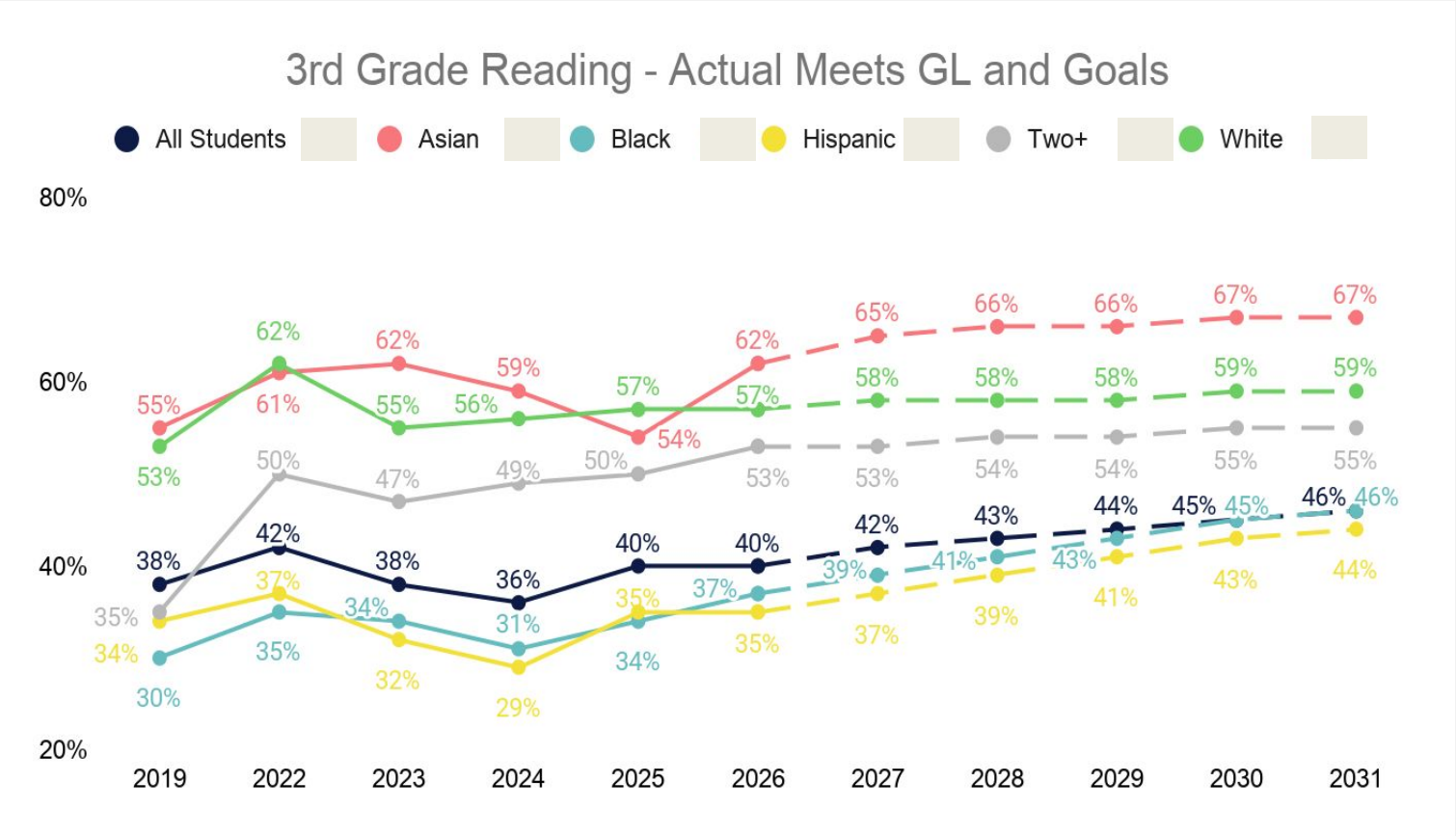


*2019 represents EB (Current & Monitored); all other years represent EB (Current).

265


3rd Grade Reading - Actual Meets GL
All Students
Asian
Black
Hispanic
Two+
White
80%
60%
40%
20%
2019
2022
2023
2024
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266


3rd Grade Reading - Actual Meets GL and Goals
All Students
Asian
Black
Hispanic
Two+
White
80%
60%
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267

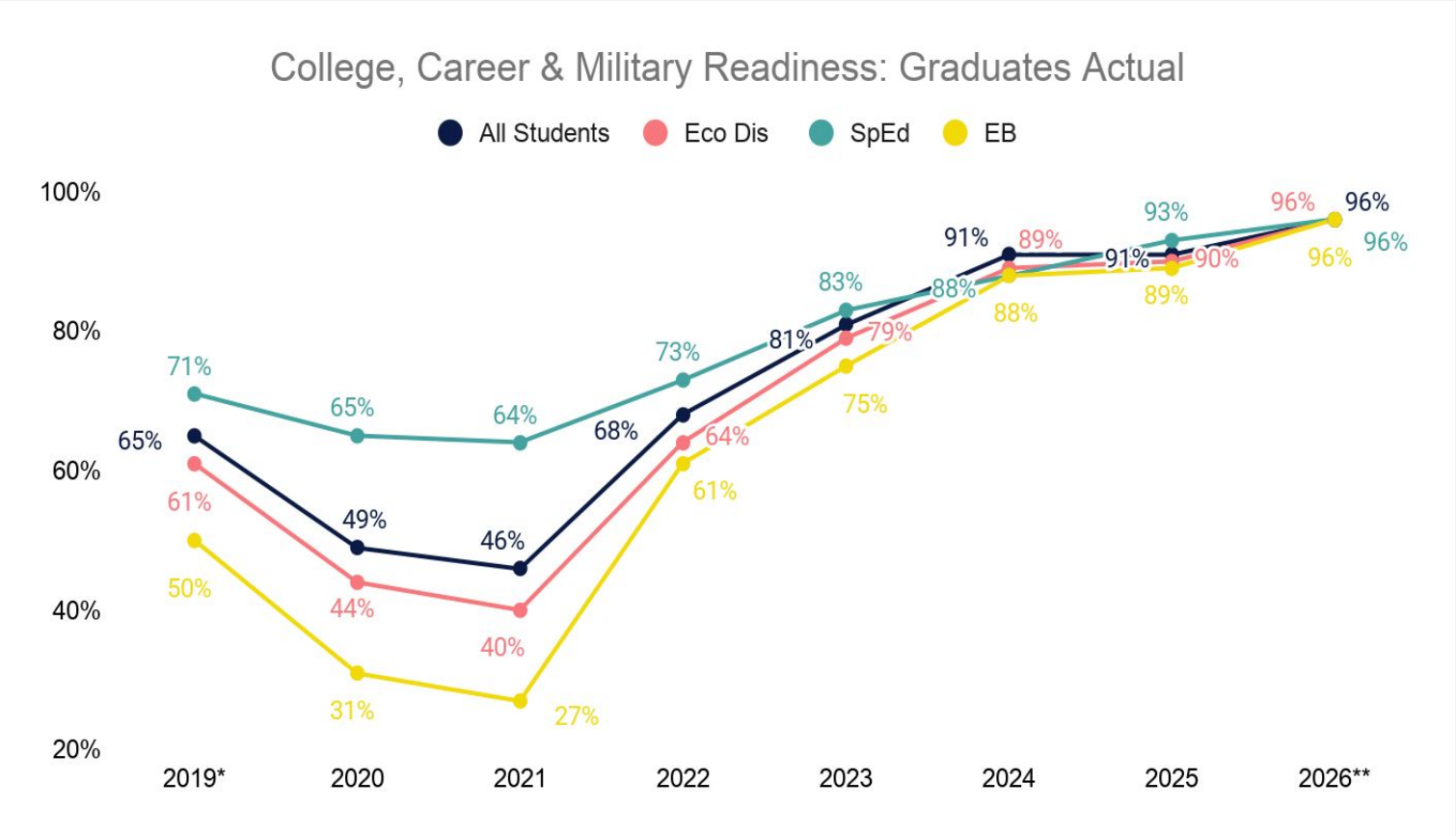
COLLEGE, CAREER & MILITARY READINESS

District 5-Year Goal

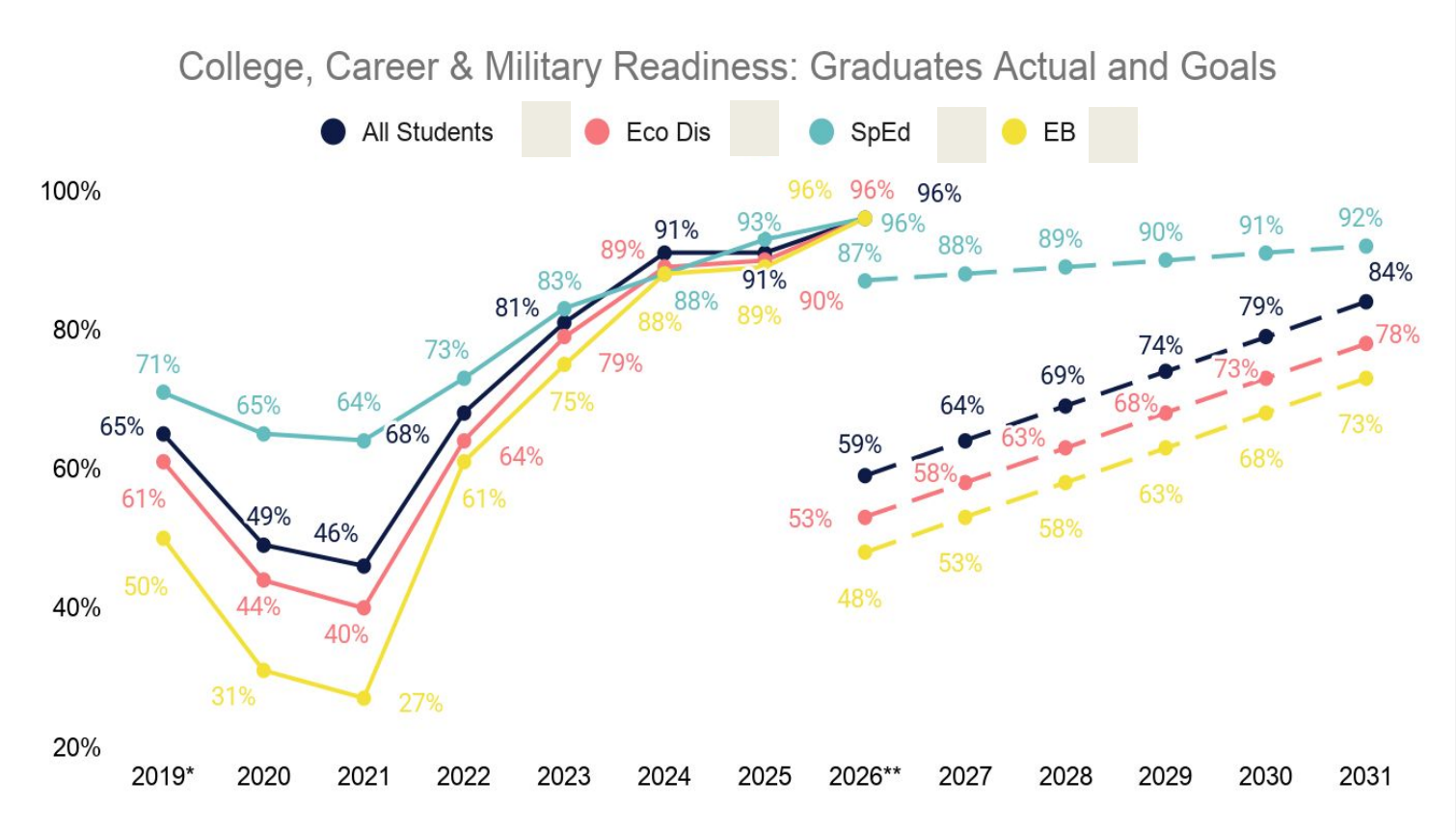
The percentage of graduates meeting CCMR criteria for A-F accountability will increase from 59% to 84% by August 2031

Year	2026 (Class of 2025)	2027 (Class of 2026)	*No TEA Approved College Preparatory Courses for Math*	2028 (Class of 2027)	2029 (Class of 2028)	2030 (Class of 2029)	*New TEA Differential Weighting for CCMR*	2031 (Class of 2030)	2032 (Class of 2031)
%	**Goal** 72% **Actual** 91.2% **What If** 53.5%	**Goal** 93% **Projection** 96% **What If** 59.1%		**Original Goal** 93% **Adjusted Goal** 64%	**Original Goal** 93% **Adjusted Goal** 69%	**Original Goal** 94% **Adjusted Goal** 74%		**Original Goal** 94% **Adjusted Goal*** 79%	**Original Goal** 94% **Adjusted Goal*** 84%

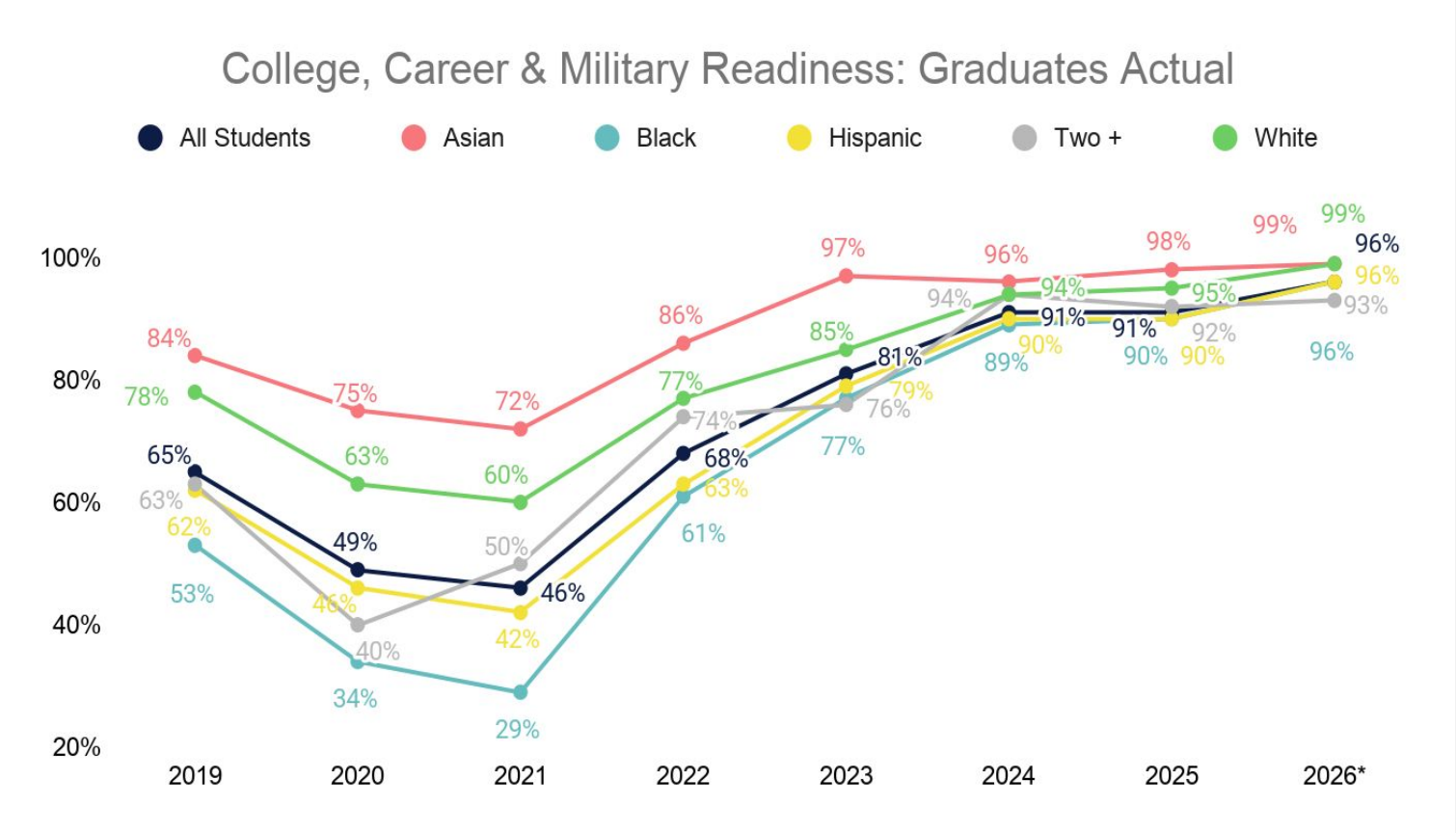
269



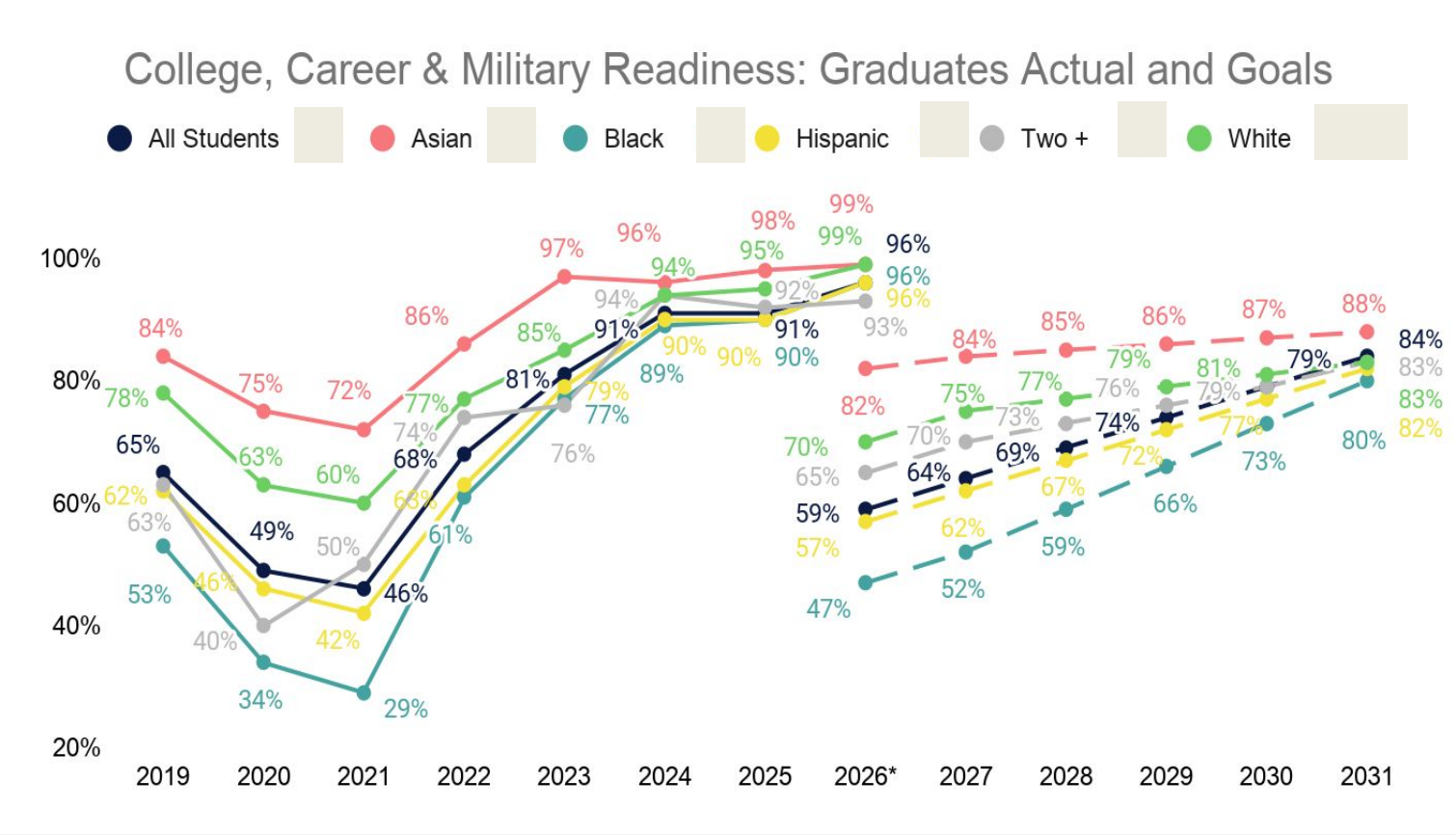
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**2026 represents projected results, not actual performance.



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Arlington Independent School District
Board of Trustees Meeting

November 5, 2026

Contact Person: Matt Smith

Board Agenda Presented for: **Action:** ☑ **Report:** ☐ **Consent:** ☐

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Consider Approval of Arlington ISD Legislative Priorities -90th Legislative Session

District Priority / Goals Addressed

Arlington ISDs legislative agenda highlights three critical areas: School Finance & Operations, Student & Staff Support, and Local Control & Accountability.

Background

The Board Governance Committee, in collaboration with district administrators and partners from Strive Public Policy, developed the legislative priorities presented. The agenda is a series of priorities and recommendations that are important to the district and public education in Texas. The Texas Legislature is responsible for public education in Texas and determines everything from the amount of funding that school districts can receive to what is taught in the classroom.

Fiscal Implications

None

Recommendation

Administration recommends the Board discuss the Governance Committee's Draft Legislative Priorities for the 90th Legislative Session and gain input from additional members of the Board of Trustees.

Submitted by: M Smith **Date:** November 5, 2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

Arlington INDEPENDENT SCHOOL DISTRICT

Governance Committee

90th Legislative Session Agenda

School Finance and Operations

Fully fund classrooms to keep pace with true inflationary costs and cover all state and federal mandates.

- **Keep Public Dollars in Public Schools:** Repeal the Texas Education Freedom Accounts program and end the diversion of public taxpayer dollars to private educational institutions.
- **Keep School Funding in Step with Inflation:** Adjusting funding for inflation since 2019 would bring about $87 million to Arlington ISD classrooms, fully closing the budget deficit and protecting the programs students count on.
- **Fully Fund Pre-K and Special Education:** Closing state and federal funding gaps for our earliest learners and our most vulnerable students ensures every student in every classroom gets the support they need.
- **Fully Fund State Priorities:** Arlington ISD shares the state's commitment to student safety, investing $7.2 million in armed officers, ballistic shields, and breaching tools. The school safety allotment covered $3.4 million, leaving local taxpayers to fund the difference. Full state funding means safety and instruction never compete for the same dollars.
- **Fund Every Enrolled Student:** Arlington ISD hires teachers and prepares a seat for every enrolled child. Funding based on enrollment rather than daily attendance would match how schools plan.

Student and Staff Support

Support exceptional learning by creating thriving school environments for students and staff.

- **Invest in the Health and Well-Being of Educators:** Rising healthcare costs add financial strain on Arlington ISD educators. A stronger state healthcare contribution helps keep great educators in the profession and in front of students.
- **Guide AI and Technology to Protect and Prepare Students:** Families and teachers want students to use technology responsibly, and 60% of Arlington ISD parents prioritize workforce-ready skills over device restrictions alone. State guidance that protects children, provides a framework for teaching responsible AI use, builds workforce readiness, and preserves local authority would help schools prepare students for the future.
- **Support Student and Family Mental Health:** Mental health directly impacts student attendance, behavior, academic achievement, and school safety. Invest in school-based mental health resources to identify and support struggling students before they reach a crisis to ensure every student can thrive, regardless of family income.

DRAFT

Arlington INDEPENDENT SCHOOL DISTRICT

Local Control and Accountability

Protect the voice of families, taxpayers, and locally elected school boards in decisions affecting their public schools.

- **Preserve Local Control:** Local control lets the district create policies that fit its students, staff, and community. Preserving locally elected trustees' authority over facility use, curriculum selection, budgets, and election schedules ensures community voices are heard.
- **Protect Local Voter Voice:** Arlington voters have a record of making responsible decisions for their schools. Keeping those decisions with a simple majority of local voters, rather than supermajority requirements, honors that record.
- **Include Parent Voice in Accountability:** Protect the rights of parents and democratically elected trustees by opposing state takeovers and mandates that strip local governance from school districts. Establish a threshold for state intervention that ensures districts rated a C or higher cannot be taken over by the Texas Education Agency.
- **Ensure a Thoughtful Transition to New State Assessments:** Pause implementation of testing requirements to allow time for A-F accountability reforms while establishing a commission to evaluate state testing for meaningful improvements.

Arlington ISD creates exceptional learning experiences that inspire all students, empower their dreams, and prepare them for the future.

DRAFT

ARLINGTON INDEPENDENT SCHOOL DISTRICT
THE BOARD OF TRUSTEES
Minutes

Regular Meeting — Thursday, November 5, 2026
4:30 PM

Members Present: President Sarah McMurrough, Vice President Leanne Haynes, Secretary Brooklyn Richardson, Justin Chapa, Melody Fowler, David Wilbanks

Members Absent: Larry Mike- Attended Open Session virtually

Media Present: Arlington Report

CALL TO ORDER: Room 401

President McMurrough called the meeting to order in the Board Chambers at 4:33 p.m., with all six trustees present at the Administration Building, 690 E. Lamar Boulevard, Arlington, Texas. Trustee Larry Mike was not in attendance for the Board Workshop.

WORKSHOP:

A. Priority Workshop: Marketing and Engagement

Chief Communication Officer Taina Northington and team led a discussion on the district's new customer service training and training schedule. Next, CEL Marketing Design Director, Kelly May, outlined the district rebranding process, defined final plan deliverables, focus group feedback, and discussed key decision points for trustees regarding color palettes, brand persona, and other next steps.

CLOSED MEETING: Board Conference Room

President McMurrough adjourned to a closed meeting at 6:00 p.m. pursuant to Sections 551.071 through 551.084 and 551.089 of the Texas Government Code in accordance with the Texas Open Meetings Act for the topics set forth on the agenda.

RECONVENE INTO OPEN SESSION: Board Room

President McMurrough convened the Board into the open meeting at 6:47 p.m. with six trustees present at the Administration Building. Trustee Larry Mike joined the meeting virtually. Members of the public could access the meeting via the Arlington ISD website at www.aisd.net.

OPENING CEREMONY:

Elizabeth Bulmer, a Burgin Elementary 6th grader, led the audience in the Pledge of Allegiance.

RECOGNITIONS:

A. Student Performance

The Arlington HS Chamber singers, directed by Mason Barlow, performed. The select vocal ensemble is made up of students in grades 10 through 12. This group specializes primarily in acapella music, showcasing their exceptional vocal talent and dedication, and musicianship.

B. Student of the Month

Arlington High Collegiate High School Senior Lennyx Afalava was recognized as the student of the month for November. Afalava is an exceptional student, student council officer, and campus leader.

RECESS:

President McMurrough adjourned the meeting at 7:00 p.m. for a brief recess. The meeting was reconvened at 7:13 p.m. with seven trustees in attendance.

OPEN FORUM FOR AGENDA ITEMS:

N/A

COMMITTEE AND STAFF REPORTS:

A. Board Committee Reports

The Board received a report from Audit Committee Chair, David Wilbanks. The committee met with external auditors from Whitley Pin, who will be presenting at the next board meeting for the adoption of our annual comprehensive financial report that is required by TEA.

B. Priority Update - Fall 2026 Literacy and Math Screener Report

Chief Academic Officer Dr. Priscila Dilley provided an update on literacy and math screener data. In the screener update, Dr. Dilley and Dr. Champion highlighted positive literacy gains in Kindergarten, 1st- and 2nd-grade Spanish mCLASS, and 2nd-grade English mCLASS, alongside math improvements in 2nd-grade English MAP, while identifying Kindergarten and 2nd-grade Spanish math as immediate focus areas supported by targeted K–2 instructional tools, small-group interventions, and family partnerships.

C. Academic Calendar Committee Report

Chief Academic Officer Dr. Priscila Dilley provided an update on the Academic Calendar Committee and their progress. The Committee reported gathering over 2,000 community feedback responses highlighting a desire for more teacher planning days, regular breaks, and a potential fall break. Trustees discussed the trade-offs of extended breaks for working families, advocated for maintaining calendar stability, and requested better representation and data disaggregation for non-employee parents ahead of draft reviews in December and final adoption in January.

DISCUSSION/ACTION:

A. Consider Approval of Strategic Plan Key Performance Indicators

Dr. Jennifer Collins previewed the proposed multi-year Strategic Plan KPI’s rooted in community-based accountability, asking for board input on measuring student experiences such as increasing student voice and agency on annual surveys—alongside traditional state assessment goals.

The Board did not take any action, and the item will be placed on a future agenda.

ACTION:

A. Consider Approval of Arlington ISD Legislative Priorities- 90th Legislative Session
Governance Committee Chair Leanne Haynes and Dr. Smith previewed the fourth draft of the district's legislative agenda to gather trustee feedback ahead of a final adoption vote at the next meeting. The agenda was developed collaboratively by the Governance Committee and district staff, tailored specifically to Arlington ISD's needs. After reviewing each priority, the Board requested minor revisions and asked the committee to take a stronger stance in a few key areas. The committee will bring back a revised document at the next Board meeting for consideration.

The Board did not take any action, and the item will be placed on a future agenda.

CONSENT AGENDA:

A. Approval of Minutes of Prior Meetings

B. Approval of Purchases Greater Than $100,000

C. Approval of Bids

D. Approval of Donations

E. Approval of Personnel Recommendations: New Hires, Retirements, Resignations, Leaves of Absence, Dismissals, Terminations, Non-Renewals, Non-Extensions

F. Approval of Texas Teacher Evaluation and Support System (T-TESS) Appraisers

G. Approval of Targeted Improvement Plans (TIP) and Turnaround Plans (TAP)

H. Approval of the Selection of Method of Procurement for Construction Projects in Phases 1 through 3 of the 2026 Bond Program

I. Approval of University of North Texas at Dallas Affiliation Agreement

Motion by Melody Fowler, seconded by Leanne, to approve consent agenda items as presented.

Voting For: 7
Voting Against: 0

OPEN FORUM FOR NON-AGENDA ITEMS:

N/A

SUPERINTENDENT'S COMMENTS:

N/A

Superintendent Dr. Smith recognized district painters for their hard work improving schools across the district. Remynse staff, community partners, and librarians were praised for engaging students and providing books to take home. Smith emphasized the importance of checking in with students during Suicide Prevention Month and ensuring they know support resources are available.

TRUSTEE COMMENTS:

Trustee Melody Fowler highlighted Gunn Junior High student Jenna Carlton's standout performance in *Macbeth* at the Levitt Pavilion alongside the contributions of AISD graphic design, cosmetology, and art students at the city's inaugural Renaissance Festival.

Trustee Larry Mike shared updates from his recent tours of Martin High School and Little Elementary.

Trustee Richardson recapped her attendance at the Council of Great City Schools conference in Boston, a guest lecture to a UTA sociology class, and a PTA meeting at the AISD Agriculture Barn.

Sarah McMurrough then praised the staff, programs, and community partnerships she observed during visits to Arlington Collegiate High School, Venture High School, Corey Academy, and South Davis Elementary, as well as a collaborative *Macbeth*-themed theater and orchestra concert at Rodriguez Junior High.

ADJOURNMENT:

President McMurrough adjourned the meeting at 9:32 p.m. The Board did not return to closed session.

END OF RECORDED MINUTES
November 5, 2026

Secretary	**President**

Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Lisa Phillips

Board Agenda Presented for: **Action:** ☐ **Report:** ☐ **Consent:** ☑

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Approval of Purchases Greater Than $100,000

District Priority / Goals Addressed

Within the Board's priority of Talent and Resources, this agenda item requests Board approval for purchases exceeding $100,000, as required by District Policy CH (Local).

Background

District policy mandates that all purchases exceeding $100,000 receive board approval to maintain transparency and fiscal responsibility. These purchases support a variety of programs and needs across departments. Each recommended purchase has been reviewed by the appropriate departments and adheres to procurement standards.

Fiscal Implications

The total fiscal impact of these purchases is estimated at $1.1M. Funding for these items is available through the approved district budget under the designate

Recommendation

Administration recommends Board approval of the proposed purchases over $100,000 as presented and authorization for the Superintendent or his designee to execute the associated contracts. These expenditures support the district's ongoing efforts to provide safe, efficient, and high-quality educational services.

Submitted by: *Norberto Rivas* **Date:** November 10, 2026

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Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

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Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

Arlington Independent School District

FY27 Purchases Greater than $100,000

Date: November 19, 2026

Control Number	AISD Department	Budget Owner	Vendor Name	Goods or Services	Estimated	Fund Source	Purchase Method
26-11-19-01	Athletics	Jody Hormann	Arbiter Pay	Payment Services for Officials and Event Staff	$250,000	Local	EPCNT
26-11-19-02	Security	Scott Vickers	AeroWave Technologies	Radio Reprogramming and Updates	$131,950	Security Grant	Buyboard
26-11-19-03	School Leadership	Bret Champion	Timely Schools, Inc.	Scheduling Platform for JH and HS	$190,000	Local	EPCNT
26-11-19-04	Facilities, Planning & Construction	Kelly Horn	TD Industries	Bailey JHS - Sanitary Re Pipe	$108,363	2019 Bond	26-20
26-11-19-05	Facilities, Planning & Construction	Kelly Horn	TD Industries	Bailey JHS - Domestic Re Pipe	$153,956	2019 Bond	26-20
26-11-19-06	Facilities, Planning & Construction	Kelly Horn	Hellas Construction, Inc	Ousley JHS - Synthetic Track Oval and High Jump Track Resurface	$269,863	2019 Bond Interest Earnings	Buyboard
					$1,104,132		

Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Lisa Phillips

Board Agenda Presented for: **Action:** ☐ **Report:** ☐ **Consent:** ☑

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Approval of Bids

District Priority / Goals Addressed

Within the Board's priority of Talent and Resources, this agenda item requests Board approval for awarding bids to support the procurement of goods and services.

Background

New bids presented on the Consent Agenda: Bid 27-02e, 27-06e, 27-08, 27-26 and 27-28.

Fiscal Implications

The approval of these bids is expected to impact the District's budget by $27M.

Recommendation

It is recommended that the Board approve the bids as outlined in the supporting documentation.

Submitted by: *Norberto Rivas* **Date:** November 10, 2026

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TALENT & RESOURCES
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Arlington INDEPENDENT SCHOOL DISTRICT

FROM: Lisa Phillips
Director of Purchasing

DATE: November 19, 2026

RE: **Qualifying BID: BID 27-02e All- Purpose Supplies, Equipment and Services**

Request for Proposal **27-02e** is an annual contract for contracted services for all AISD departments and campuses. This is a qualifying bid that is open for the entire school year. As vendors are needed, responses will be accepted to the RFP online and the Purchasing Department will bring the new vendor(s) to the Board of Trustees for approval on a monthly basis. Prior to contracting for services, quotes will be obtained from the approved bidders as needed. Some of the items and services provided include aluminum ramps and stairs, crane rental, electrical services, fencing, parking lot striping and waterproofing.

It is recommended that all vendors meeting specifications be approved.

Arlington Independent School District
RFP 27-02e All-Purpose Supplies, Equipment and Services Qualifying Bid
Effective Dates: November 20, 2026- August 31, 2027

Vendor Number	Vendor Name	City	State
10283266	Advanced Blending,Inc.	FOREST HILL	TX
2093000	All American Awards (Deborah Dodson Wheaton dba)	Arlington	TX
Not Set Up	B.E. Publishing	Warwick	RI
10289863	Blastt Effects	Fort Worth	TX
10287598	Cameron Cavender	Fort Worth	TX
10274577	Carrier Enterprise (Carrier Enterprise, LLC)	Carrollton	TX
Not Set Up	Crysol Arreola	Arlington	TX
Not Set Up	DFW Backflow Testing and Repair	Euless	TX
Not Set Up	DFWChild Magazines	Dallas	TX
Not Set Up	Drill-Team Dynamics, Inc.	West Point	TX
Not Set Up	Education 2000 LLC	Spring	TX
Not Set Up	Elite Medical Instruments, Inc.	Fullerton	CA
Not Set Up	Fernandez Metal Works Co	Dallas	TX
10284319	Frenzy Imprints	Mansfield	TX
Not Set Up	Hazmat Environmental Services, Inc.	Dallas	TX
10288510	Jasper E Manning DBA Tri-County Officials Assoc.	Fort Worth	TX
10286426	LDPromos (dawson)	keller	TX
10287408	Lone Star Awards (Thomas M Medford)	North Richland H	TX
10289248	PhotoShelter, Inc.	Dover	DE
2049	ShowTime International Inc	Lago Vista	TX
10283213	Sonova USA Inc.	Pasadena	CA
10283125	sports officials unlimited	Weatherford	TX
10287781	The Art Station	Fort Worth	TX
Not Set Up	The Mariachi Connection	San Antonio	TX
10288750	Timely Schools, LLC	West Roxbury	MA
10286188	Vestige International	Desoto	TX
Award Total: $8,100,000*			

*This amount covered entire bid

Arlington
INDEPENDENT SCHOOL DISTRICT

FROM: Lisa Phillips
Director of Purchasing

DATE: November 19, 2026

RE: **Qualifying RFP: RFP 27-06e Academic Educational Consultants and Professional Development Services**

Request for Proposal **27-06e** is an annual contract for academic educational consultants and professional development services for all AISD departments and campuses. This is a qualifying bid that is open for the entire school year. As vendors are needed, responses will be accepted to the RFP online and the Purchasing Department will bring the new vendor(s) to the Board of Trustees for approval on a monthly basis. Prior to contracting for services, quotes will be obtained from the approved bidders as needed. Services provided under this RFP include educational consulting services, trainers, and professional development speakers.

It is recommended that all vendors meeting specifications be approved.

Arlington Independent School District
RFP #27-06d Academic Educational Consultants and Professional Development Services
Effective Dates: November 20, 2026 - August 31, 2027

Vendor Number	Responding Supplier	City	State
NOT SET UP	Breath of Joy Yoga LLC	Poolville	TX
NOT SET UP	D. Reed Coaching, Consulting & Advocacy, LLC	Houston	TX
10289508	Danceline Productions USA	Fredericksburg	TX
10289573	The NED Shows, NED's Kindness Adventure, NED's Mindset Mission (All for KIDZ, Inc.)	Lynnwood	WA
NOT SET UP	IEP Assure, LLC	Austin	TX
NOT SET UP	Iron Summit Solutions, LLC	San Antonio	TX
10275020	MA Dance (Marching Auxiliaries, INC)	Plano	TX
NOT SET UP	marquesmind	Grand Prairie	TX
NOT SET UP	Omega Math Tutoring Services	DeSoto	TX
NOT SET UP	Open Mindframe Ventures LLC	Dallas	TX
10289867	Palma Multilingual Educational Solutions	Miami	FL
NOT SET UP	Strive Bridge Collective LLC	Royse City	TX

Total Estimated Award: $2,630,000*

*Amount covers entire bid award

Arlington
INDEPENDENT SCHOOL DISTRICT

MEMORANDUM

TO: Wm. Kelly Horn, Asst. Superintendent of Facility Services

FROM: Mike Parkos, Director of Facility Planning and Construction

DATE: November 4, 2026

SUBJECT: CSP#27-08 2019 Bond Phase 5 Young Junior High School Renovations

The district approved the Phase 5 Young Junior High School Renovations project as a part of the 2019 Bond program. Additionally, the Board of Trustees approved LBL Architects (LBL) as the design professional and approved Competitive Sealed Proposal (CSP) as the method of construction procurement for the projects.

Upon completion of the construction documents and in accordance with state law, notification of the request for Competitive Sealed Proposals (CSP) was advertised and sent to local contractors, area chambers of commerce and contractors on a list supplied by the DFW Minority Business Council.

Proposals have been received from seven contractors, these are:

Big Sky Construction Co., Inc.
MDI Inc., General Contractors
Nash Industries, Inc.
RJM Contractors, Inc.
Reeder General Contractors, Inc
Tegrity Contractors, Inc.
Modern Contractors, Inc.

An evaluation committee consisting of the Director of Facility Planning and Construction, the Assistant Director of Facility Planning and Construction, two Arlington ISD Project Managers and two of the Design Architects completed the evaluations. MDI Inc. General Contractors (MDI) ranked highest amongst all proposers. District staff worked with MDI Inc. General Contractors to ensure that the intended project scope was addressed, to identify opportunities to reduce the proposed cost and to verify the project budget and schedule.

The total construction budget for the Young Junior High School Renovations project is $13,500,000. MDI Inc. General Contractors offered a competitive sealed proposal of $10,670,000 for the project base bid. The District Administration recommends accepting the base bid, Alternate #1 which replaces the existing VCT flooring with LVT flooring, Alternate #2 which replaces the gymnasium light fixtures and Alternate #4 which adds a vending/restroom building. We also recommend adding an Allowance for a fire pump and for Technology for a total cost of $11,868,537 which is $1,631,463 less than the construction budget.

The architect's letter of recommendation for the construction contract award is attached. Pending approval of CSP #27-08 work on this project will begin in December 2026 with substantial completion in July 2027 and final completion in October 2027.

PROJECT NAME: **Young JH Renovation**
PHASE - BID PACKAGE: 2019PH4BP06
PROJECT #: 27-08
CONSTRUCTION BUDGET: $13,500,000.00
CSP Date: Oct 7th, 2026
AISD PM: Kari Summers

PROPOSAL EVALUATION

Proposer	Price	Price Score	HUB Commitment %	HUB Score	Qualifications	Qualifications Score	Total Score	Ranking
Big Sky Construction Co., Inc.	$9,965,955	35.000	20%	10.00	55.67	36.18	81.18	withdrew
MDI Inc., General Contractors	$10,670,000	30.534	20%	10.00	83.67	54.38	94.92	1
Nash Industries, Inc.	$11,000,000	28.729	0%	0.00	44.67	29.03	57.76	6
RJM Contractors, Inc.	$11,720,996	25.303	30%	10.00	84.17	54.71	90.01	2
Reeder General Contractors, Inc	$12,500,000	22.248	21%	10.00	82.33	53.52	85.76	3
Tegrity Contractors, Inc.	$12,729,777	21.452	23%	10.00	57.83	37.59	69.04	4
Modern Contractors, Inc.	$12,946,100	20.741	20%	10.00	89.67	58.28	89.02	5

POST INTERVIEW PROPOSAL EVALUATION

Proposer	Price	Price Score	HUB Commitment %	HUB Score	Qualifications	Qualifications Score	Interview Score	Total Score	Ranking
RJM Contractors, Inc.	$11,720,996	25.30	20%	10.00	84.17	54.71	11.80	91.81	2
MDI Inc., General Contractors	$10,670,000	30.53	20%	10.00	83.67	54.38	12.50	97.42	1

LBL ARCHITECTS
Listen. Build. Lead

November 04, 2026

Kelly Horn, Assistant Superintendent of Facility Services
690 East Lamar Boulevard
Arlington, Texas 76011

RE: CSP 27-08 AISD 2019 Bond – Young Junior High School Renovation and Addition

Dear Kelly Horn,

Please accept our recommendation for award of the construction contract for the AISD 2019 Bond Package Young Junior High School Renovation and Addition. We have reviewed the proposals received October 07, 2026, and MDI General Contractors received the highest evaluation score. The evaluation criteria focused on the total proposed amount, qualifications and required proper forms, proposed time of completion, and HUB compliance. The budget for this project was $13,500,000.00. The base proposal is $10,763,737 with four bid alternates totaling $1,104,800, for a total proposal amount of $11,868,537.

This CSP is under the construction budget by $1,631,463.

Based on the above information, we therefore recommend a construction contract be awarded to MDI General Contractors in the total amount of $11,868,537.

Please contact our office if you have any questions.

Sincerely,

Tom McCarty, AIA, NCARB
President
LBL Architects, Inc.

Arlington
INDEPENDENT SCHOOL DISTRICT

MEMORANDUM

TO: Wm. Kelly Horn, Asst. Superintendent of Facility Services

FROM: Mike Parkos, Director of Facility Planning and Construction

DATE: November 19, 2026

SUBJECT: Request For Qualifications #27- 26 Construction Manager-at-Risk for the 2026 Bond Program Elementary School #5 Construction Project

The District issued Request for Qualifications (RFQ) #27-26 on September 1, 2026, seeking Construction Manager-at-Risk (CMAR) services for the Elementary School #5 Replacement Project, approved as part of the 2026 Bond Program. The Board of Trustees approved PBK Architects (PBK) as the design professional on October 6, 2026, and authorized CMAR as the construction delivery method on November 5, 2026.

In accordance with applicable state procurement requirements, the RFQ was publicly advertised, with additional notifications distributed to local contractors, area chambers of commerce, and contractors identified through the DFW Minority Business Council.

The District received qualifications submissions from the following **ten listed firms**:

1. Hill & Wilkinson General Contractors
2. Pogue Construction Co., LLC
3. CORE Construction Services Texas, Inc.
4. Lee Lewis Construction, Inc.
5. Jackson Construction Company LLC
6. Swinerton Builders
7. Northridge Construction Group, LLC
8. Cadence McShane
9. Reeder General Contractors LLC
10. Steele & Freeman, Inc.

An evaluation committee consisting of the Director of Purchasing, Director of Facility Planning and Construction, Assistant Director of Facility Planning and Construction, two District Project Managers, and a PBK design architect evaluated the submissions during Step One of the two-step CMAR selection process. The five highest-ranked firms advanced to Step Two interviews.

Following the interviews and final evaluation, **CORE Construction Services Texas, Inc. (CORE)** received the highest overall ranking and was determined to provide the best value to the District based on the established evaluation criteria. District administration subsequently negotiated the following fees with CORE:

Fee Component	Negotiated Amount
Preconstruction Services	$50,000
Construction Services Fee	2.35%
Estimated Construction Budget	$56,000,000
Estimated Construction Services Fee	$1,316,000
Total Estimated CMAR Fees	**$1,366,000**

Based on the evaluation results and successfully negotiated fees, **District administration recommends awarding RFQ #27-26 to CORE Construction Services Texas, Inc.** for CMAR services associated with the Elementary School #5 Replacement Project.

The architect's letter of recommendation supporting the CMAR selection is attached. Subject to Board approval, construction is anticipated to begin in March 2028, with substantial completion scheduled for August 2029.

PROJECT NAME: #27-26 ELEMENTARY SCHOOL #5

STEP 1 QUALIFICATIONS EVALUATION						
Proposer	HUB Commitment %	HUB Score	Qualifications	Qualifications Score	Total Score	Ranking
Hill & Wilkinson General Contractors	20	10.00	84.8	84.75	94.75	2
Pogue Construction Co., LLC	25	10.00	89.4	89.35	99.35	1
CORE Construction Services Texas, Inc.	20	10.00	78.9	78.85	88.85	5
Lee Lewis Construction, Inc.	20	10.00	77.4	77.35	87.35	7
Jackson Construction Company LLC	20	10.00	69.0	69.00	79.00	9
Swinerton Builders	20	10.00	64.3	64.25	74.25	10
Northridge Construction Group, LLC	25	10.00	71.1	71.10	81.10	8
Cadence McShane	25	10.00	77.8	77.75	87.75	6
Reeder General Contractors LLC	20	10.00	79.2	79.20	89.20	4
Steele & Freeman, Inc.	20	10.00	83.5	83.50	93.50	3

Note: §2269.253(e) limits interviews to the top five or fewer offerors.

STEP 2 INTERVIEW EVALUATION		
Proposer	Interview Score	Ranking
Pogue Construction Co., LLC	66.00	3
Hill & Wilkinson General Contractors	74.57	2
Steele & Freeman, Inc.	60.86	5
Reeder General Contractors LLC	62.29	4
CORE Construction Services Texas, Inc.	82.14	1

14001 Dallas Parkway, Ste. 400
Dallas, Texas 75240
Phone: 972-233-1323
Fax: 972-233-1373
PBK.com

October 15, 2026

Mr. Michael Parkos
Director of Facility Planning & Construction
Arlington Independent School District
1201 Colorado Lane
Arlington, Texas 76015

RE: 2026 Bond Program
Arlington Independent School District
Elementary School #5

Dear Mr. Parkos,

Request for Qualifications for Construction Manager at Risk proposals were solicited for the Elementary School #5 project and received by Arlington Independent School district.

On Thursday July 9, 2026, Arlington ISD received ten proposals responding to RFQ #27-26 and then were reviewed by the committee, After evaluating the proposers for completeness of information, responsiveness of their proposal, and overall value to the District, CORE Construction Services Texas, Inc. was proven to be the highest ranked proposer.

Based upon the application of the evaluation process which the committee had undertaken, it is our opinion that CORE Construction Services Texas, Inc. provides the best value to Arlington ISD with their proposed fee of 2.35% of the estimated construction cost of $56,000,000 resulting in a CMAR fee of $1,316,000 plus a pre-construction fee of $50,000 and should be awarded as the successful proposer for this project.

We trust this recommendation meets with your approval and look forward to the successful completion of this project.

Sincerely,
PBK Architects, Inc.

Jason Blanks AIA, NCARB
Client Executive

cc: Wm. Kelly Horn
Eduart Dore
Brian Sahrmann
Darrell Pearson

Arlington
INDEPENDENT SCHOOL DISTRICT

MEMORANDUM

TO: Lisa Phillips, Director of Purchasing

FROM: Andrew Babcock, Executive Fine Arts Director

DATE: October 15, 2026

SUBJECT: Elementary and Middle School Cafetorium AV Systems RFP

Arlington ISD issued a request for proposal (RFP 27-28) to rehabilitate all elementary and junior high cafetoriums that do not meet performance or presentation standards.

The fine arts department has established performance venue criteria that allows for quality presentations on each campus. The existing lighting and audio equipment in most of our elementary and junior high cafetoriums is either antiquated, in disrepair, or non-functional. Revitalizing this infrastructure allows students to perform within a quality environment on their campus while providing parents and community members with an engaging atmosphere where they can properly hear and see what is being presented.

The invitation was sent to 708 vendors. 15 vendors viewed the solicitation but only one responded.

The following vendor responded to the RFP

- Romeo Music

While only one company responded, Arlington ISD has experience working with Romeo Music in a number of audio and visual applications. The Visual and Performing Arts Department is confident in the work Romeo will provide during the cafetorium upgrades.

The total project cost, funded through the 2019 Bond Program, will be **$3,042,012**.

Arlington Independent School District
RFP 27-28 District-Wide Cafetorium Fine Arts Improvements
Effective Dates: November 20, 2026 - November 19, 2027

Item	Description / Scope of Work	Qty	Unit	Unit Price	Total Price
A	**Full Elementary Audio & Lighting System Upgrade** Complete turnkey equipment supply, installation, and integration across elementary campuses.	44	Campuses	$54,935.58	$2,417,165.52
B	**Partial Elementary Audio & Lighting System Upgrade** Targeted system upgrades and localized enhancements for designated campuses (Webb ES, Thornton ES, Berry ES).	3	Campuses	$10,000.00 *(est.)*	$30,000.00
C	**Full Junior High Audio & Lighting System Upgrade** Complete turnkey equipment supply, installation, and integration across junior high campuses.	10	Campuses	$59,384.58	$593,845.80
GRAND TOTAL BID AMOUNT		**57**	**Campuses**	**—**	**$3,042,011.32**

Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Bridget Lewis

Board Agenda Presented for: **Action:** ☐ **Report:** ☐ **Consent:** ☑

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Approval of Monthly Financial Report - September 2026

District Priority / Goals Addressed

Within the Board's priority of Talent and Resources, the monthly financial report provides an overview of district's financial activities to ensure accountability and transparency.

Background

The monthly financial report provides regular updates on the district's financial performance, including a summary of actual revenues and expenditures compared to budgeted amounts. By reviewing and approving this report, the Board fulfills its responsibility to oversee the district's financial health.

Fiscal Implications

None

Recommendation

It is recommended that the Board approve the monthly financial report as presented.

Submitted by: *Norberto Rivas* **Date:** November 10,2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

Arlington
INDEPENDENT SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND 161-199
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

	CURRENT YEAR 2026-2027				PRIOR YEAR 2025-2026			
	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	$ 320,774,024	$ 320,774,024	$ 6,057,060	2%	$ 333,244,604	$ 333,244,604	$ 5,452,566	2%
58XX - State Program Revenues	271,481,964	271,481,964	61,578,063	23%	276,833,447	276,833,447	72,498,431	26%
59XX - Federal Program Revenues	4,511,430	4,511,430	253,387	6%	4,933,002	4,933,002	168,644	3%
Total Revenues	$ 596,767,418	$ 596,767,418	$ 67,888,509	11%	$ 615,011,053	$ 615,011,053	$ 78,119,641	13%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	$ 379,712,801	$ 379,712,801	$ 87,394,555	23%	$ 403,140,669	$ 403,140,669	$ 92,128,662	23%
12 - Instructional Resources and Media Services	7,415,958	7,415,958	1,539,113	21%	7,715,086	7,715,086	1,557,704	20%
13 - Curriculum and Instructional Staff Development	7,439,695	7,439,695	1,839,461	25%	7,511,243	7,511,243	2,182,200	29%
21 - Instructional Leadership	13,283,139	13,283,139	4,393,479	33%	14,700,065	14,700,065	4,733,911	32%
23 - School Leadership	36,770,223	36,770,223	9,631,079	26%	36,854,182	36,854,182	9,886,736	27%
31 - Guidance, Counseling and Evaluation	32,823,112	32,823,112	8,116,343	25%	33,744,355	33,744,355	9,101,335	27%
32 - Social Work Services	2,659,395	2,659,395	604,052	23%	3,407,952	3,407,952	863,502	25%
33 - Health Services	8,540,935	8,540,935	1,943,715	23%	8,731,582	8,731,582	2,178,246	25%
34 - Student (Pupil) Transportation	18,469,331	18,469,331	3,979,290	22%	21,631,979	21,631,979	3,955,471	18%
35 - Food Services	950,000	950,000	-	0%	580,000	580,000	-	0%
36 - Cocurricular/Extra Curricular Activities	13,761,726	13,761,726	3,385,469	25%	14,696,422	14,696,422	3,338,215	23%
41 - General Administration	23,678,931	23,678,931	5,603,074	24%	21,091,860	21,091,860	5,274,773	25%
51 - Plant Maintenance and Facility Services	70,471,586	70,471,586	12,693,105	18%	73,841,320	73,841,320	12,577,468	17%
52 - Security and Monitoring Services	17,610,022	17,610,022	2,850,833	16%	18,174,919	18,174,919	2,466,694	14%
53 - Data Processing Services	14,391,954	14,391,954	4,884,720	34%	7,889,322	7,889,322	5,037,474	64%
61 - Community Services	765,915	765,915	166,821	22%	864,302	864,302	166,626	19%
71 - Debt Administration - Principal	-	-	-	0%	-	-	-	0%
81 - Facilities and Acquisition & Construction	-	-	-	0%	-	-	-	0%
91 - Contracted Instructional Services (Ch. 49 Recapture)	5,579,366	5,579,366	-	0%	8,029,266	8,029,266	-	0%
95 - Payments to Juvenile Justice Alternative Program	29,100	29,100		0%	29,100	29,100	-	0%
99 - Other intergovernmental Charges	2,362,680	2,362,680	562,109	24%	2,392,215	2,392,215	590,670	25%
Total Expenditures	$ 656,715,869	$ 656,715,869	$ 149,587,219	23%	$ 685,025,839	$ 685,025,839	$ 156,039,688	23%
Excess (Deficiency) of Revenues Over Expenditures	**$ (59,948,451)**	**$ (59,948,451)**	**$ (81,698,710)**		**$ (70,014,786)**	**$ (70,014,786)**	**$ (77,920,047)**	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	$ 560,473,777	$ 559,508,602	$ 128,614,550	23%	$ 588,354,132	$ 588,171,548	$ 136,445,905	23%
62XX - Professional and Contracted Services	52,888,409	51,791,480	9,463,641	18%	52,690,191	52,813,839	8,267,297	16%
63XX - Supplies and Materials	24,996,024	28,342,608	9,382,248	33%	23,546,449	25,262,476	9,593,704	38%
64XX - Other Operating Expenses	15,321,456	15,476,124	1,732,877	11%	16,443,933	16,489,402	958,172	6%
65XX - Debt Administration	-	-		0%	-		-	0%
66XX - Capital Outlay Expenses	3,036,203	1,671,054	393,902	24%	3,991,134	2,288,573	774,611	34%
Total Expenditures	$ 656,715,869	$ 656,789,869	$ 149,587,219	23%	$ 685,025,839	$ 685,025,837	$ 156,039,688	23%
Excess (Deficiency) of Revenues Over Expenditures	**$ (59,948,451)**	**$ (59,948,451)**	**$ (81,698,710)**		**$ (70,014,786)**	**$ (70,014,786)**	**$ (77,920,047)**	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Resources	-	-	7,291	0%	57,000,000	57,000,000	6,422	0%
89XX - Other Financing Uses	-	(21,000)		0%	-	-	-	0%
Total Other Financing Sources (Uses)	**$ -**	**$ (21,000)**	**$ 7,291**		**$ 57,000,000**	**$ 57,000,000**	**$ 6,422**	
Surplus/(Deficit)	**$ (59,948,451)**	**$ (59,969,451)**	**$ (81,691,419)**		**$ (13,014,786)**	**$ (13,014,786)**	**$ (77,913,625)**	
Audited Fund Balance, July 1, beginning		**248,003,667**	**248,003,667**					
Estimated Fund Balance through June 30		**$ 188,034,216**	**$ 166,312,248**					

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
STUDENT NUTRITION - FUND 240
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

	CURRENT YEAR 2026-2027				PRIOR YEAR 2025-2026			
	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	$ 5,015,244	$ 5,015,244	$ 737,560	15%	$ 4,758,183	$ 4,758,183	$ 760,859	16%
58XX - State Program Revenues	151,352	151,352	-	0%	143,037	143,037	-	0%
59XX - Federal Program Revenues	33,669,257	33,669,257	6,176,473	18%	28,397,728	28,397,728	6,080,188	21%
Total Revenues	$ 38,835,853	$ 38,835,853	$ 6,914,033	18%	$ 33,298,948	$ 33,298,948	$ 6,841,046	21%
EXPENDITURE SUMMARY BY FUNCTION:								
35 - Food Services	$ 35,783,965	$ 35,783,965	$ 5,560,776	16%	$ 34,659,950	$ 34,659,950	$ 6,867,141	20%
51 - Plant Maintenance and Facility Services	6,000	6,000	-	0%	5,400	$ 5,400	1,400	26%
Total Expenditures	$ 35,789,965	$ 35,789,965	$ 5,560,776	16%	$ 34,665,350	$ 34,665,350	$ 6,868,541	20%
Excess (Deficiency) of Revenues Over Expenditures	**$ 3,045,888**	**$ 3,045,888**	**$ 1,353,257**		**$ (1,366,402)**	**$ (1,366,402)**	**$ (27,495)**	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	$ 20,062,356	$ 20,062,356	$ 2,890,470	14%	$ 18,359,528	$ 18,359,528	$ 3,087,577	17%
62XX - Professional and Contracted Services	210,547	210,547	36,215	17%	372,400	$ 372,400	19,086	5%
63XX - Supplies and Materials	14,971,519	14,971,519	2,570,171	17%	15,309,039	$ 15,309,039	3,731,298	24%
64XX - Other Operating	245,543	245,543	63,921	26%	224,383	$ 224,383	30,580	14%
65XX - Debt Administration	-	-	-	0%	-	$ -	-	0%
66XX - Capital Outlay	300,000	300,000	-	0%	400,000	400,000	-	0%
Total Expenditures	$ 35,789,965	$ 35,789,965	$ 5,560,776	16%	$ 34,665,350	$ 34,665,350	$ 6,868,541	20%
Excess (Deficiency) of Revenues Over Expenditures	**$ 3,045,888**	**$ 3,045,888**	**$ 1,353,257**		**$ (1,366,402)**	**$ (1,366,402)**	**$ (27,495)**	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
89XX - Other Financing Uses	-	-	-	0%	-	-	-	0%
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
Surplus/(Deficit)	**$ 3,045,888**	**$ 3,045,888**	**$ 1,353,258**		**$ (1,366,402)**	**$ (1,366,402)**	**$ (27,495)**	
Audited Fund Balance, July 1, beginning		**7,889,817**	**7,889,817**					
Estimated Fund Balance through June 30		**$ 10,935,705**	**$ 9,243,075**					

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE - FUND 599
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

	CURRENT YEAR 2026-2027				PRIOR YEAR 2025-2026			
	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	$ 120,206,674	$ 120,206,674	$ 480,723	0%	$ 125,275,153	$ 125,275,153	$ 445,463	0%
58XX - State Program Revenues	13,775,502	13,775,502	-	0%	9,894,794	9,894,794	-	0%
59XX - Federal Program Revenues	-	-	-	0%	66,162	66,162	33,082	50%
Total Revenues	$ 133,982,176	$ 133,982,176	$ 480,724	0%	$ 135,236,109	$ 135,236,109	$ 478,545	0%
EXPENDITURE SUMMARY BY FUNCTION:								
71 - Debt Service	$ 137,902,597	$ 137,902,597	$ 24,631,261	18%	$ 124,026,353	$ 124,054,496	$ 25,463,181	21%
73 - Bond Issuance Cost and Fees	-	-	-	0%	-	-	-	0%
Total Expenditures	$ 137,902,597	$ 137,902,597	$ 24,631,261	18%	$ 124,026,353	$ 124,054,496	$ 25,463,181	21%
Excess (Deficiency) of Revenues Over Expenditures	**$ (3,920,421)**	**$ (3,920,421)**	**$ (24,150,536)**		**$ 11,209,756**	**$ 11,181,613**	**$ (24,984,636)**	
EXPENDITURE SUMMARY BY OBJECT:								
62XX - Professional and Contracted Services	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
65XX - Debt Services	137,902,597	137,902,597	24,631,261	18%	124,026,353	$ 124,054,496	25,463,181	21%
Total Expenditures	$ 137,902,597	$ 137,902,597	$ 24,631,261	18%	$ 124,026,353	$ 124,054,496	$ 25,463,181	21%
Excess (Deficiency) of Revenues Over Expenditures	**$ (3,920,421)**	**$ (3,920,421)**	**$ (24,150,536)**		**$ 11,209,756**	**$ 11,181,613**	**$ (24,984,636)**	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	$ -		$ 5,228,811	0%	$ -			0%
89XX - Other Financing Uses	-			0%	-			0%
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 5,228,811**		**$ -**	**$ -**	**$ -**	
Surplus/(Deficit)	**$ (3,920,421)**	**$ (3,920,421)**	**$ (18,921,725)**		**$ 11,209,756**	**$ 11,181,613**	**$ (24,984,636)**	
Audited Fund Balance, July 1, beginning		**50,449,214**	**50,449,214**					
Estimated Fund Balance through June 30		**$ 46,528,793**	**$ 31,527,489**					

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - FUND 650-654 (2019 BOND)
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

	CURRENT YEAR 2026-2027				PRIOR YEAR 2025-2026			
	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	$ 40,338,546	$ 40,338,546	$ 2,464,784	6%	$ 13,179,690	$ 13,179,690	$ 3,910,058	30%
58XX - State Program Revenues	-	-	-	0%	-	-	-	0%
59XX - Federal Program Revenues	-	-	-	0%	-	-	-	0%
Total Revenues	$ 40,338,546	$ 40,338,546	$ 2,464,784	6%	$ 13,179,690	$ 13,179,690	$ 3,910,058	30%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	$ 2,321,369	$ 2,321,369	$ 342,227	15%	$ 6,859,871	$ 6,859,871	$ 227,948	3%
13 - Curriculum and Instructional Staff Development	-	-	-	0%	-	-	-	0%
34 - Student (Pupil) Transportation	187,507	187,507	-	0%	6,194,865	6,194,865	1,589,720	26%
36 - Cocurricular/Extra Curricular Activities	-	-	-	0%	-	-	-	0%
41 - Audit Services	-	-	-	0%	-	-	-	0%
51 - Plant Maintenance and Facility Services	511,797	511,797	66,235	13%	1,031,408	1,031,408	122,061	12%
52 - Security and Monitoring Services	863,329	863,329	299,169	35%	2,679,807	2,679,807	365,838	14%
53 - Data Processing Services	1,403,752	1,403,752	370,129	26%	10,117,031	10,117,031	3,180,653.38	0%
71 - Debt Service	9,400,000	9,400,000	-	0%	7,800,000	7,800,000	-	0%
81 - Facilities and Acquisition & Construction	220,377,963	220,377,963	21,301,542	10%	304,115,581	304,115,581	18,879,551	6%
Total Expenditures	$ 235,065,717	$ 235,065,717	$ 22,379,301	10%	$ 338,798,563	$ 338,798,563	$ 24,365,771	7%
Excess (Deficiency) of Revenues Over Expenditures	**$ (194,727,171)**	**$ (194,727,171)**	**$ (19,914,517)**		**$ (325,618,873)**	**$ (325,618,873)**	**$ (20,455,713)**	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	$ 511,797	$ 511,797	$ 66,235	13%	$ 1,031,408	$ 1,031,408	$ 122,061	12%
62XX - Professional and Contracted Services	2,236,516	2,236,516	636,756	28%	10,780,274	10,780,274	2,550,468	24%
63XX - Supplies	2,351,934	8,702,934	935,729	11%	6,875,881	6,875,881	1,068,539	16%
64XX - Other Operating Expenses	-	-	-	0%	-	-	-	0%
65XX - Debt Services	9,400,000	9,400,000	-	0%	7,800,000	7,800,000	-	0%
66XX - Capital Outlay Expenses	220,565,470	683,924,470	20,740,581	3%	312,311,000	312,311,000	20,624,703	7%
Total Expenditures	$ 235,065,717	$ 704,775,717	$ 22,379,301	3%	$ 338,798,563	$ 338,798,563	$ 24,365,771	7%
Excess (Deficiency) of Revenues Over Expenditures	**$ (194,727,171)**	**$ (664,437,171)**	**$ (19,914,517)**		**$ (325,618,873)**	**$ (325,618,873)**	**$ (20,455,713)**	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
89XX - Other Financing Uses	-	-	-	0%	-	-	-	0%
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
Surplus/(Deficit)	**$ (194,727,171)**	**$ (664,437,171)**	**$ (19,914,517)**		**$ (325,618,873)**	**$ (325,618,873)**	**$ (20,455,713)**	
Audited Fund Balance, July 1, beginning		**279,353,649**	**279,353,649**					
Estimated Fund Balance through June 30		**$ (385,083,522)**	**$ 259,439,132**					

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - FUND 660-670 (2026 BOND)
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

	CURRENT YEAR 2026-2027				PRIOR YEAR 2025-2026			
	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	$ -	$ -	$ 95,327	0%	$ -	$ -	$ -	0%
58XX - State Program Revenues	-	-	-	0%	-	-	-	0%
59XX - Federal Program Revenues	-	-	-	0%	-	-	-	0%
Total Revenues	$ -	$ -	$ 95,327	0%	$ -	$ -	$ -	0%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	$ 6,884,215	$ 6,884,215	$ -	0%	$ -	$ -	$ -	0%
13 - Curriculum and Instructional Staff Development	-	-	-	0%	-	-	-	0%
34 - Student (Pupil) Transportation	7,535,075	7,535,075	-	0%	-	-	-	0%
36 - Cocurricular/Extra Curricular Activities	-	-	-	0%	-	-	-	0%
41 - Audit Services	-	-	-	0%	-	-	-	0%
51 - Plant Maintenance and Facility Services	-	-	-	0%	-	-	-	0%
52 - Security and Monitoring Services	19,331,260	19,331,260	-	0%	-	-	-	0%
53 - Data Processing Services	68,562,180	68,562,180	-	0%	-	-	-	0%
71 - Debt Service	5,590	5,590	1,068,973	19123%	-	-	-	0%
81 - Facilities and Acquisition & Construction	367,391,680	367,391,680	-	0%	-	-	-	0%
Total Expenditures	$ 469,710,000	$ 469,710,000	$ 1,068,973	0%	$ -	$ -	$ -	0%
Excess (Deficiency) of Revenues Over Expenditures	**$ (469,710,000)**	**$ (469,710,000)**	**$ (973,646)**		**$ -**	**$ -**	**$ -**	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	$ 511,797	$ -	$ -	0%	$ -	$ -	$ -	0%
62XX - Professional and Contracted Services	2,236,516	885,820	-	0%	-	-	-	0%
63XX - Supplies	2,351,934	6,451,000	-	0%	-	-	-	0%
64XX - Other Operating Expenses	-	-	-	0%	-	-	-	0%
65XX - Debt Services	9,400,000	-	1,068,973	0%	-	-	-	0%
66XX - Capital Outlay Expenses	220,565,470	462,373,180	-	0%	-	-	-	0%
Total Expenditures	$ 235,065,717	$ 469,710,000	$ 1,068,973	0%	$ -	$ -	$ -	0%
Excess (Deficiency) of Revenues Over Expenditures	**$ (469,710,000)**	**$ (469,710,000)**	**$ (973,646)**		**$ -**	**$ -**	**$ -**	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	$ -	$ -	$ 126,068,973	0%				0%
89XX - Other Financing Uses	-	-	-	0%				0%
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 126,068,973**		**$ -**	**$ -**	**$ -**	
Surplus/(Deficit)	**$ (469,710,000)**	**$ (469,710,000)**	**$ 125,095,327**		**$ -**	**$ -**	**$ -**	
Audited Fund Balance, July 1, beginning		-	-					
Estimated Fund Balance through June 30		**$ (469,710,000)**	**$ 125,095,327**					

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
LOCAL CONSTRUCTION - FUND 699
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

	CURRENT YEAR 2026-2027				PRIOR YEAR 2025-2026			
	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	$ 39,012	$ 39,012	$ 170,995	438%	$ 4,846,722	$ 5,332,450	$ 1,353,051	25%
58XX - State Program Revenues	-	-	-	0%	-	-	-	0%
59XX - Federal Program Revenues	-	-	-	0%	-	-	-	0%
Total Revenues	$ 39,012	$ 39,012	$ 170,995	438%	$ 4,846,722	$ 5,332,450	$ 1,353,051	25%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
13 - Curriculum and Instructional Staff Development	-	-	-	0%	-	-	-	0%
33 - Health Services	-	-	-	0%	-	-	-	0%
34 - Student (Pupil) Transportation	-	-	-	0%	-	-	-	0%
41 - Audit Services	27,600	27,600	-	0%	27,600	27,600	360	1%
51 - Plant Maintenance and Facility Services	-	-	-	0%	362,647	362,647	549,600	0%
52 - Security and Monitoring Services	-	-	-	0%	-	-	0	0%
53 - Data Processing Services	64,755	64,755	-	0%	186,123	250,000	121,368	49%
71 - Debt Service	-	-	-	0%	-	-	-	0%
81 - Facilities and Acquisition & Construction	-	-	-	0%	2,500,000	879,279	-	0%
Total Expenditures	$ 92,355	$ 92,355	$ -	0%	$ 3,076,370	$ 1,519,526	$ 671,328	44%
Excess (Deficiency) of Revenues Over Expenditures	**$ (53,343)**	**$ (53,343)**	**$ 170,995**		**$ 1,770,352**	**$ 3,812,924**	**$ 681,721**	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
62XX - Professional and Contracted Services	92,355	92,355	-	0%	576,370	576,370	671,328	116%
63XX - Supplies	-	-	-	0%	-	-	-	0%
64XX - Other Operating Expenses	-	-	-	0%	-	-	-	0%
65XX - Debt Services	-	-	-	0%	-	-	-	0%
66XX - Capital Outlay Expenses	-	-	-	0%	2,500,000	2,500,000	-	0%
Total Expenditures	$ 92,355	$ 92,355	$ -	0%	$ 3,076,370	$ 3,076,370	$ 671,328	22%
Excess (Deficiency) of Revenues Over Expenditures	**$ (53,343)**	**$ (53,343)**	**$ 170,995**		**$ 1,770,352**	**$ 3,812,924**	**$ 681,721**	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	$ -		$ 116,667	0%	$ -	$ -	$ 1,608,050	0%
89XX - Other Financing Uses	-	-		0%	57,000,000	57,000,000	-	0%
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 116,667**		**$ (57,000,000)**	**$ (57,000,000)**	**$ 1,608,050**	
Surplus/(Deficit)	**$ (53,343)**	**$ (53,343)**	**$ 287,661**		**$ (55,229,648)**	**$ (53,187,076)**	**$ 2,289,772**	
Aaudited Fund Balance, July 1, beginning		**750,133**	**750,133**					
Estimated Fund Balance through June 30		**$ 696,790**	**$ 1,037,794**					

ARLINGTON INDEPENDENT SCHOOL DISTRICT
TAX COLLECTIONS REPORT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

Tax Year	*7/1/2026* Beginning Balance	*10/1/2026* Current Year Original Levy	Adjustments To-Date	Collections To-Date	*9/30/2026* Outstanding Balance
2025 and Prior	$ 13,452,978	$ -	$ 2,572,716	$ 3,110,875	$ 12,914,819
2026	-	-	-	-	-
TOTALS	**$ 13,452,978**	**$ -**	**$ 2,572,716**	**$ 3,110,875**	**$ 12,914,819**

	Collections MTD Amount	Collections Fiscal YTD Amount
Current Taxes	$ 361,953	$ 2,728,441
Delinquent Taxes	155,272	382,434
Penalty, Interest, Misc	113,030	337,837
Total Tax Collections	**$ 630,255**	**$ 3,448,713**

Tax Year is October - September

ARLINGTON INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026 (UNAUDITED)

Fund	Grant Year	Begin Date	End Date	Fund Description	Grant Award	Actual To Date	Amount Remaining	% Remaining
244	2026	7/1/2025	8/15/2026	Carl Perkins: Strengthening CTE for 21st Century	804,281	829,383	(25,102)	-3%
244	2027	7/22/2026	8/15/2027	Carl Perkins: Strengthening CTE for 21st Century	681,878	108,190	573,688	84%
206	2025	9/20/2024	8/31/2026	Texas Ed for Homeless Children & Youth	288,822	274,633	14,189	5%
206	2026	9/1/2025	8/31/2026	Texas Ed for Homeless Children & Youth Continuation	453,122	344,210	108,912	24%
216	2025	7/1/2024	9/30/2026	ESF Focused Support Grant	1,100,000	1,048,601	51,399	5%
216	2026	3/1/2026	9/30/2027	Lift Add-On School Improvement PLC Support	1,800,000	487,574	1,312,426	73%
211	2026	7/1/2025	9/30/2026	Title I, Part A	30,563,744	18,075,646	12,488,098	41%
211	2027	7/1/2026	9/30/2027	Title I, Part A	18,621,586	2,724,302	15,897,284	85%
224	2026	7/1/2025	9/30/2026	IDEA-Part B, Formula	14,111,076	12,018,440	2,092,636	15%
224	2027	7/24/2026	9/30/2027	IDEA-Part B, Formula	10,600,631	504,787	10,095,844	95%
225	2026	7/1/2025	9/30/2026	IDEA-Part B, Preschool	223,604	233,211	(9,607)	-4%
225	2027	7/24/2026	9/30/2027	IDEA-Part B, Preschool	215,347	19,173	196,174	91%
255	2026	7/1/2025	9/30/2026	Title II, Part A Supporting Effective Instruction	2,714,582	1,638,785	1,075,797	40%
255	2027	7/1/2026	9/30/2027	Title II, Part A Supporting Effective Instruction	2,336,369	844,909	1,491,460	64%
263	2026	7/1/2025	9/30/2026	Title III, Part A - ELA	1,945,672	1,325,109	620,563	32%
263	2027	7/1/2026	9/30/2027	Title III, Part A - ELA	1,553,520	66,558	1,486,962	96%
263	2026	7/1/2025	9/30/2026	Title III, Part A - Immigrant	280,882	156,633	124,249	44%
263	2027	7/1/2026	9/30/2027	Title III, Part A - Immigrant	276,422	-	276,422	100%
288	2026	7/1/2025	9/30/2026	Title IV, Part A, Subpart 1	2,347,972	1,650,438	697,534	30%
214	2027	7/1/2026	9/30/2027	Title IV, Part A, Subpart 1	1,293,285	11,522	1,281,763	99%
315	2026	7/1/2025	9/30/2026	SSA - IDEA-B Discretionary Deaf	161,909	88,319	73,590	45%
315	2027	7/24/2026	9/30/2027	SSA - IDEA-B Discretionary Deaf	98,742	12,560	86,182	87%
				Federal Grants Total	92,473,446	42,462,981	50,010,465	54%
429	2025	7/1/2024	8/31/2026	Ft. Worth Foundation - Families in Transition	50,000	49,724	276	1%
429	2025	1/1/2025	6/30/2027	Texas Health Community Hope - Recess Refresh	11,000	5,453	5,547	50%
429	2025	3/1/2025	6/30/2027	Gene & Jerry Jones Foundation - Girls Flag Football	93,570	90,553	3,017	3%
429	2025	3/1/2025	6/30/2027	Texas Health Community Hope - Student Wellness	25,500	14,692	10,808	42%
429	2025	5/1/2025	6/30/2027	Texas Trust Gives Foundation - Sensory Motor Lab	10,000	9,897	103	1%
429	2026	7/1/2025	6/30/2027	Gene & Jerry Jones Foundation - Art Tours	12,000	11,619	381	3%
429	2026	10/20/2025	6/30/2027	UT Austin - Launch K5 Computer Science	6,000	59	5,941	99%
429	2026	11/1/2025	6/30/2027	Texas Health Resources - Wellness Room	26,500	6,552	19,948	75%
397	2023	7/1/2022	6/30/2027	AP/IB Reimbursement & Teacher Training	42,060	35,206	6,854	16%
429	2025	1/1/2025	12/31/2026	Vivienne Redlich Trust Scholarship	18,000	18,000	-	0%
429	2026	12/15/2025	12/31/2026	Elevating STEM Education	10,000	7,032	2,968	30%
429	2023	12/1/2023	4/30/2027	Safety and Facilities Enhancement (SAFE) Cycle 1	13,775,231	13,391,417	383,814	3%
429	2023	5/22/2024	4/30/2027	Safety and Facilities Enhancement (SAFE) Cycle 2	1,827,191	1,647,988	179,203	10%
429	2025	6/1/2025	6/30/2027	Moody Foundation - Tx Read/Tx Lead	250,000	99,256	150,744	60%
429	2026	1/15/2026	6/30/2027	A4LE Student Impact - Goodman Elementary	8,000	1,837	6,163	77%
429	2026	1/15/2026	6/30/2027	A4LE Student Impact - Martin High School	10,000	3,915	6,085	61%
429	2026	2/5/2026	6/30/2027	A4LE Student Impact - Key Elementary	4,000	4,000	-	0%
429	2026	2/5/2026	6/30/2027	A4LE Student Impact - Young Jr High School	14,000	3,951	10,049	72%
429	2026	1/15/2026	6/30/2027	Gene & Jerry Jones Foundation - Martin Art Award	5,000	-	5,000	100%
429	2026	4/15/2026	6/30/2027	Gene & Jerry Jones - Lamar Culinary Grant	5,000	1,393	3,607	72%
410	2026	7/1/2025	6/30/2027	Instructional Materials Allotment	14,005,362	1,078,092	12,927,270	92%
429	2026	3/1/2026	6/30/2027	Texas Yes	2,500	-	2,500	100%
429	2026	1/1/2026	12/31/2027	Big 12 Conference Grant	12,000	-	12,000	100%
429	2026	3/1/2026	8/31/2027	Leadership and Instructional Foundations for Texas	1,338,000	289,261	1,048,739	78%
429	2026	3/1/2026	4/30/2028	Texas Strategic Staffing For Residencies	58,400	-	58,400	100%
429	2026	3/1/2026	4/30/2028	ADSY Planning and Execution Program	250,000	-	250,000	100%
429	2026	3/1/2026	5/31/2027	Advanced Placement Computer Science	26,000	6,025	19,975	77%
429	2026	11/1/2025	6/30/2028	HCA Healthcare Foundation - Healthcare Pathways - Bowie	16,666	746	15,920	96%
				State/Local Grants Total	31,911,980	16,776,668	15,135,312	47%
492	2026	5/15/2026	6/30/2027	Texas Trust - Seeing is Believing	9,000	-	9,000	100%
492	2026	6/1/2026	9/30/2026	Quest for Community Program (inspirED)	6,000	-	6,000	100%
492	2027	7/1/2026	6/30/2027	Laura Bush Foundation - Communities Foundation	5,000	4,990	10	0%
492	2027	7/1/2026	6/30/2027	Texas Health - Rebloom Prosper Grow - Bowie	5,000	-	5,000	100%
492	2027	7/1/2026	6/30/2027	Texas Health - Mindful Path - Crow	5,000		5,000	100%
492	2027	7/1/2026	6/30/2027	Texas Health - Recharge Lab - Rankin	5,000		5,000	100%
492	2027	9/15/2026	6/30/2027	Texas Health - Adams Wellness Room	2,500	-	2,500	100%
492	2027	7/1/2026	6/30/2027	Texas Health - Running Club - South Davis	5,000	-	5,000	100%
				Local/Community Grants Total	42,500	4,990	37,510	88%
497	2023	7/1/2022	6/30/2027	Arlington ISD Education Foundation	311,982	273,864	38,118	12%
497	2024	7/1/2023	6/30/2027	Arlington ISD Education Foundation	560,092	548,355	11,737	2%
497	2025	7/1/2024	6/30/2027	Arlington ISD Education Foundation	226,737	16,580	210,157	93%
497	2026	7/1/2025	6/30/2027	Arlington ISD Education Foundation	275,755	160,571	115,184	42%
				Education Foundation Grants Total	1,374,566	999,370	375,196	27%
				Grants Grand Total	125,802,492	60,239,019	65,558,483	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
Board of Trustees Meeting

November 19, 2026

Contact Person: Donald Tate

Board Agenda Presented for: Action: ☐ Report: ☐ Consent: ☑

Supporting Documents: None: ☐ Attached: ☑

Meeting Agenda Item: Approval of Quarterly Investment Report – 1st Quarter Ending September 30, 2026

District Priority / Goals Addressed

Aligned with the Board's priority of Talent and Resources, Financial Services is committed to maximizing resources to support a thriving district while upholding strong fiscal stewardship.

Background

This internal management report is provided in accordance with the Public Funds Investment Act, Chapter 2256.023 Government Code. The report provides information about the investment portfolio and is required to be presented not less than quarterly. This information is provided each month for review.

Fiscal Implications

Please see attached Quarterly Investment Report.

Recommendation

It is recommended that the Board approve the Quarterly Investment Report.

Submitted by: Norberto Rivas Date: November 11,2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

INVESTMENT REPORT

Arlington ISD

July 1 to September 30, 2026



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Market Recap

Treasury yields surged higher in September as low unemployment and stubborn inflation provided the Federal Reserve with enough reason to raise rates for the first time in more than three years. The rate hike, along with hawkish Fed rhetoric and growing concerns about federal deficits and debt, drove yields sharply higher across the Treasury curve.

Economic data released throughout the month pointed to continued expansion. The ISM Manufacturing Index held at 54.6 in August, while the Services Index registered 55.4, both comfortably in expansion territory and consistent with healthy demand across much of the economy. Growth expectations also improved with the Atlanta Fed's GDPNow model projecting third-quarter GDP growth of 5%, driven in part by booming corporate investment in AI (artificial intelligence) infrastructure.

The labor market surprised to the upside as employers added 162k jobs in August, easily exceeding consensus expectations while revisions to June and July payrolls added another 55k jobs to the tally. The unemployment rate held steady at 4.1%, while labor force participation edged up to 61.6%, its first increase in nearly a year. Wage growth was modest, with average hourly earnings rising 3.1% year-over-year.

Overall, labor market activity continues to reflect a "no-hire, no-fire" environment. Job openings fell to 7.1 million in August, their lowest level in five months, as employers have become increasingly selective about adding workers. Meanwhile, layoffs are near their lowest levels in more than a year, suggesting businesses are reluctant to reduce headcount.

Inflation is the primary focus for markets and policymakers and remains a major concern. August core CPI registered an above consensus 0.3% month-over-month gain which kept the annual rate at 2.4%, reinforcing worries that progress toward the Federal Reserve's 2% objective has stalled. Core PCE, the Fed's preferred inflation gauge, increased 0.25% during the month and continues to run near a 3.0% annual pace. While inflation has moderated from earlier highs, the pace of improvement remains painfully slow.

Adding to inflation concerns during September, energy markets experienced more volatility as escalating tensions in the Middle East raised concerns about potential supply disruptions. Oil prices moved higher and diesel fuel reached a record high at $6.52 per gallon, contributing to worries that elevated energy costs would add to inflationary pressures.

The Federal Open Market Committee raised the federal funds target rate by 25 basis points at its September meeting, bringing the overnight target rate to a 3.75% to 4.00% range. Chair Kevin Warsh offered little guidance regarding future meetings, emphasizing instead that policy will be data dependent. Since the meeting, hawkish commentary from several Fed officials indicated that additional tightening may still be necessary if inflation fails to show more convincing improvement.

The economic backdrop entering October appears stronger than it did just a month ago. Unemployment is low, consumer spending has stabilized, and business activity surveys continue pointing toward expansion. Inflation remains above the Federal Reserve's target and recent data suggests the path back to 2% may be slower than policymakers would like. Markets have adjusted accordingly, with futures implying at least one more hike before year end and as much as 100bps of additional tightening over the next twelve months. Longer-term Treasury yields have responded to the combination of stronger growth expectations, persistent inflation, massive federal borrowing needs, and increased Treasury supply by sending yields to multi-decade highs. Until inflation shows more meaningful progress toward the Federal Reserve's 2% target, investors should expect policymakers to maintain a hawkish bias and longer-term yields to remain near recent highs.

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Investment Officers' Certification

This report is prepared for the Arlington ISD (the "Entity") in accordance with Chapter 2256 of the Texas Public Funds Investment Act ("PFIA"). Section 2256.023(a) of the PFIA states that: "Not less than quarterly, the investment officer shall prepare and submit to the governing body of the entity a written report of the investment transactions for all funds covered by this chapter for the preceding reporting period." This report is signed by the Entity's investment officers and includes the disclosures required in the PFIA.

The investment portfolio complied with the PFIA and the Entity's approved Investment Policy and Strategy throughout the period. All investment transactions made in the portfolio during this period were made on behalf of the Entity and were made in full compliance with the PFIA and the approved Investment Policy.

Investment Officers

Norberto RIVAS

Norberto Rivas
Chief Financial Officer

Bridget Lewis

Bridget Lewis
Exec. Director of Financial Services

Sheena JOSLYN

Sheena Joslyn
Director of Budget and Finance

Donald M Tate

Donald Tate
Treasurer

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Portfolio Overview

Portfolio Summary

	Prior 30 Jun-26	Current 30 Sep-26
Par Value	600,872,505.06	620,014,518.26
Original Cost	601,085,005.08	619,626,462.37
Book Value	600,849,297.55	619,567,209.66
Market Value	600,771,333.06	619,271,283.26
Accrued Interest	681,836.38	1,088,659.47
Book Value Plus Accrued	601,531,133.93	620,655,869.12
Market Value Plus Accrued	601,453,169.44	620,359,942.73
Net Unrealized Gain/(Loss)	(77,964.49)	(295,926.40)

Income Summary

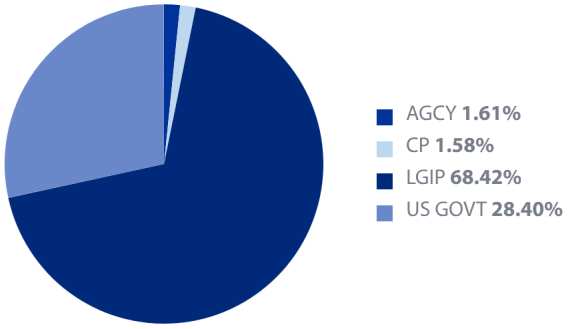
Current Period	1 Jul-26 to 30 Sep-26
Interest Income	5,149,550.81
Net Amortization/Accretion	33,095.44
Realized Gain/(Loss)	0.00
Net Income	5,182,646.25

Fiscal Year-to-Date	1 Jul-26 to 30 Sep-26
Net Income	5,182,646.25

Portfolio Characteristics

	Prior 30 Jun-26	Current 30 Sep-26
Yield to Maturity	3.638%	3.792%
Yield to Worst	3.638%	3.792%
Days to Final Maturity	28	38
Days to Effective Maturity	28	38
Duration	0.48	0.52

Asset Allocation



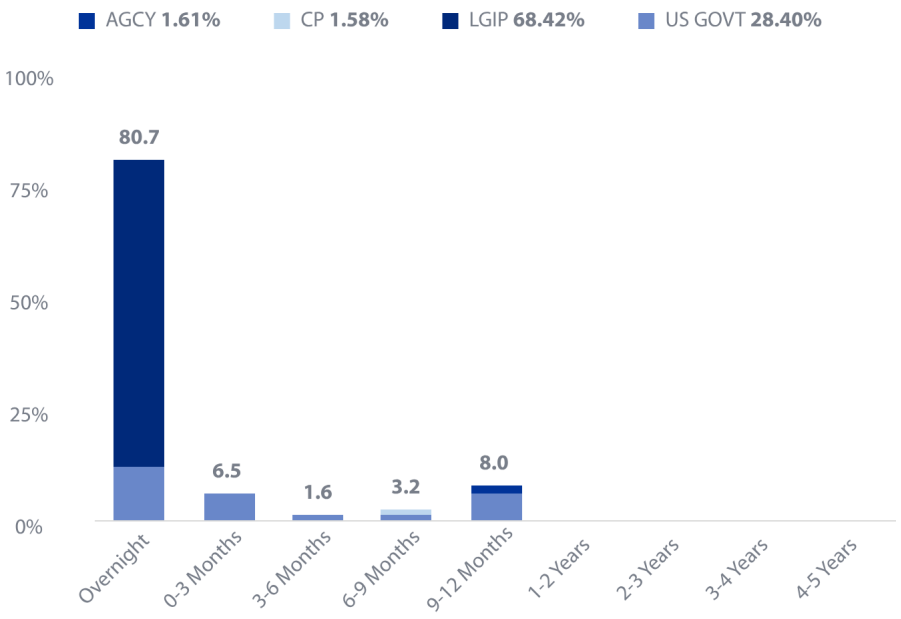
Transaction Summary

Transaction Type	Quantity	Principal	Interest	Total Amount	Realized Gain/Loss
Buy	50,602,280.51	(50,145,083.98)	(161,258.41)	(50,306,342.39)	0.00
Sell	(10,000,000.00)	10,000,000.00	0.00	10,000,000.00	0.00
Maturity	(20,000,000.00)	20,000,000.00	0.00	20,000,000.00	0.00
Coupon	0.00	0.00	831,250.00	831,250.00	0.00
MMFUND Dividends	0.00	0.00	602,280.51	602,280.51	0.00

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Portfolio Overview

Maturity Distribution by Security Type



Top Ten Holdings

Issuer	Allocation
LOGIC	42.90%
USA	16.11%
LONESTRCRP	12.70%
United States Department of The Treasury	12.29%
TEXPOOL	8.55%
LONESTRGOV	4.26%
Federal Farm Credit Banks Funding Corporation	1.61%
Royal Bank of Canada	1.58%

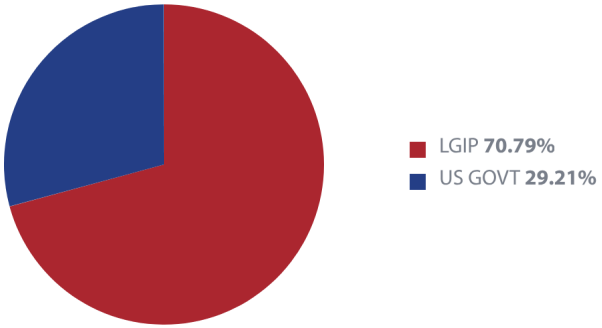
Maturity Distribution by Security Type

Security Type	Overnight	0-3 Months	3-6 Months	6-9 Months	9-12 Months	1-2 Years	2-3 Years	3-4 Years	4-5 Years	Portfolio Total
AGCY	--	--	--	--	9,999,150.62	--	--	--	--	**9,999,150.62**
CP	--	--	--	9,761,452.78	--	--	--	--	--	**9,761,452.78**
LGIP	423,876,970.90	--	--	--	--	--	--	--	--	**423,876,970.90**
US GOVT	76,137,547.36	40,021,983.03	10,012,352.83	9,925,945.42	39,831,806.73	--	--	--	--	**175,929,635.36**
Total	**500,014,518.26**	**40,021,983.03**	**10,012,352.83**	**19,687,398.19**	**49,830,957.35**	**–**	**–**	**–**	**–**	**619,567,209.66**

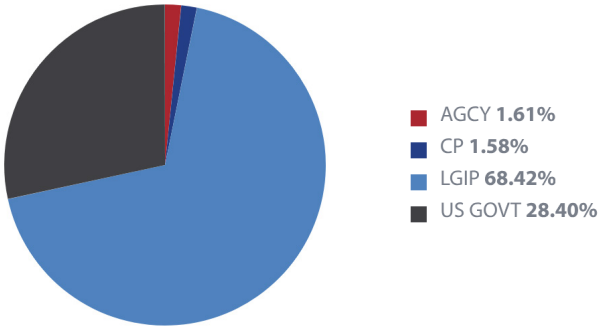
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Asset Allocation

Asset Allocation by Security Type as of 30-Jun-2026



Asset Allocation by Security Type as of 30-Sep-2026



Book Value Basis Security Distribution

Security Type	Prior Balance 30-Jun-26	Prior Allocation 30-Jun-26	Change in Allocation	Current Balance 30-Sep-26	Current Allocation 30-Sep-26	Yield to Maturity
AGCY	0.00	0.00%	1.61%	9,999,150.62	1.61%	4.135%
CP	0.00	0.00%	1.58%	9,761,452.78	1.58%	4.196%
LGIP	425,337,238.21	70.79%	(2.37%)	423,876,970.90	68.42%	3.865%
US GOVT	175,512,059.34	29.21%	(0.82%)	175,929,635.36	28.40%	3.573%
Portfolio Total	**600,849,297.55**	**100.00%**		**619,567,209.66**	**100.00%**	**3.792%**

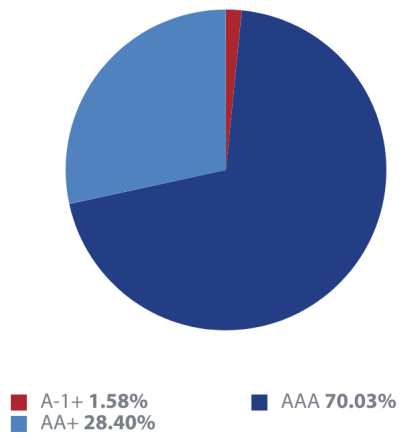
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Credit Rating Summary

Rating Distribution

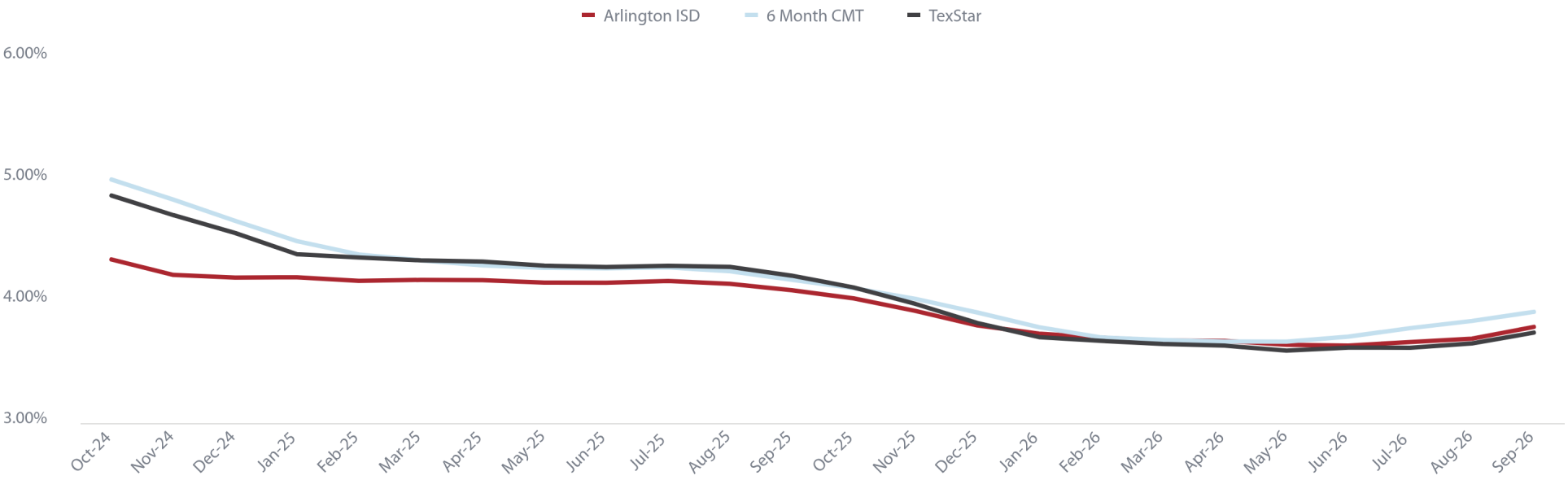
	Book Value	Portfolio Allocation
Local Government Investment Pools & Money Market Funds		
AAA	423,876,970.90	68.42%
Total Local Government Investment Pools & Money Market Funds	**423,876,970.90**	**68.42%**
Short Term Rating Distribution		
A-1+	9,761,452.78	1.58%
Total Short Term Rating Distribution	**9,761,452.78**	**1.58%**
Long Term Rating Distribution		
AAA	9,999,150.62	1.61%
AA+	175,929,635.36	28.40%
Total Long Term Rating Distribution	**185,928,785.98**	**30.01%**
Portfolio Total	**619,567,209.66**	**100.00%**

Allocation by Rating



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Benchmark Comparison



Yield Overview

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26
Arlington ISD	**4.35**	**4.22**	**4.20**	**4.20**	**4.17**	**4.18**	**4.18**	**4.16**	**4.16**	**4.17**	**4.15**	**4.09**	**4.03**	**3.92**	**3.81**	**3.74**	**3.70**	**3.68**	**3.68**	**3.65**	**3.64**	**3.67**	**3.70**	**3.79**
6 Month CMT	5.00	4.84	4.66	4.50	4.39	4.34	4.30	4.28	4.27	4.28	4.25	4.18	4.11	4.02	3.91	3.79	3.71	3.68	3.67	3.67	3.71	3.78	3.84	3.92
TexStar	4.87	4.71	4.56	4.39	4.36	4.34	4.33	4.30	4.28	4.30	4.29	4.21	4.12	3.98	3.82	3.71	3.68	3.65	3.64	3.60	3.62	3.62	3.66	3.74

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Fund Overview

Fund Name	Prior Book Value	Prior Market Value	Changes to Market Value	Current Book Value	Current Market Value	Net Income	Days to Final Mty	YTM	YTW
199 - Local Maintenance	216,436,611.60	216,468,691.95	(29,772,438.67)	186,713,271.14	186,696,253.28	1,902,116.83	24	3.916%	3.916%
240 - Food Service	9,430,412.49	9,430,412.49	(5,127,274.06)	4,303,138.43	4,303,138.43	75,306.75	1	3.892%	3.892%
599 - Debt Service	50,799,457.83	50,799,457.83	(16,011,752.52)	34,787,705.31	34,787,705.31	375,685.89	1	3.769%	3.769%
650 - Construction 2019	9,428,537.40	9,428,537.40	(127,403.67)	9,301,133.73	9,301,133.73	74,408.90	1	3.256%	3.256%
651 - Construction 2019 #2	22,706,342.62	22,706,342.62	(498,628.96)	22,207,713.66	22,207,713.66	171,448.05	1	3.168%	3.168%
652 - Construction 2019 #3	58,139,754.42	58,139,754.42	(6,624,209.16)	51,515,545.26	51,515,545.26	414,655.06	1	3.110%	3.110%
653 - Construction 2019 #4	50,658,098.08	50,674,967.84	(19,302,693.46)	31,372,938.15	31,372,274.38	439,149.03	25	3.961%	3.961%
654 - Construction 2019 #5	168,319,536.37	168,192,621.77	(17,046,791.14)	151,424,075.40	151,145,830.63	1,560,907.14	120	3.877%	3.877%
660 - Construction 2026	0.00	0.00	110,083,887.65	110,083,887.65	110,083,887.65	83,887.65	1	3.892%	3.892%
670 - Construction 2026	0.00	0.00	15,011,439.23	15,011,439.23	15,011,439.23	11,439.23	1	3.892%	3.892%
699 - Construction Local	3,192,378.04	3,192,378.04	(2,987,071.81)	205,306.23	205,306.23	12,928.19	1	3.892%	3.892%
800 - Other Operations	11,738,168.70	11,738,168.70	(9,097,113.23)	2,641,055.47	2,641,055.47	60,713.53	1	3.892%	3.892%
Total	**600,849,297.55**	**600,771,333.06**	**18,499,950.20**	**619,567,209.66**	**619,271,283.26**	**5,182,646.25**	**38**	**3.792%**	**3.792%**

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Detail of Security Holdings

CUSIP	Settle Date	Security Type	Security Description	CPN	Maturity Date	Next Call Date	Call Type	Par Value	Purch Price	Original Cost	Book Value	Mkt Price	Market Value	Days to Mty	Days to Call	YTM	YTW	Rating
199 - Local Maintenance																		
LNSTCRP		LGIP	LoneStar Corp O/N	3.890	09/30/26			78,701,086.87	100.000	78,701,086.87	78,701,086.87	100.000	78,701,086.87	1		3.890	3.890	AAA
LOGIC		LGIP	LOGIC	3.892	09/30/26			25,108,077.13	100.000	25,108,077.13	25,108,077.13	100.000	25,108,077.13	1		3.892	3.892	AAA
TEXPOOL		LGIP	TexPool	3.759	09/30/26			52,995,292.38	100.000	52,995,292.38	52,995,292.38	100.000	52,995,292.38	1		3.759	3.759	AAA
91282CJC6	12/20/24	US GOVT	U.S. Treasury Note	4.625	10/15/26			10,000,000.00	100.688	10,068,750.00	10,001,498.13	100.012	10,001,171.90	15		4.225	4.225	AA+
91282CJP7	12/20/24	US GOVT	U.S. Treasury Note	4.375	12/15/26			10,000,000.00	100.301	10,030,078.13	10,003,206.39	100.047	10,004,687.50	76		4.215	4.215	AA+
91282CLL3	09/16/26	US GOVT	U.S. Treasury Note	3.375	09/15/27			10,000,000.00	99.000	9,900,000.00	9,904,110.23	98.859	9,885,937.50	350		4.411	4.411	AA+
Total 199 - Local Maintenance								**186,804,456.38**		**186,803,284.51**	**186,713,271.14**		**186,696,253.28**	**24**		**3.916**	**3.916**	
240 - Food Service																		
LOGIC		LGIP	LOGIC	3.892	09/30/26			4,303,138.43	100.000	4,303,138.43	4,303,138.43	100.000	4,303,138.43	1		3.892	3.892	AAA
Total 240 - Food Service								**4,303,138.43**		**4,303,138.43**	**4,303,138.43**		**4,303,138.43**	**1**		**3.892**	**3.892**	
599 - Debt Service																		
LNSTGOV		LGIP	LoneStar Gov O/N	3.730	09/30/26			26,363,153.11	100.000	26,363,153.11	26,363,153.11	100.000	26,363,153.11	1		3.730	3.730	AAA
LOGIC		LGIP	LOGIC	3.892	09/30/26			8,424,552.20	100.000	8,424,552.20	8,424,552.20	100.000	8,424,552.20	1		3.892	3.892	AAA
Total 599 - Debt Service								**34,787,705.31**		**34,787,705.31**	**34,787,705.31**		**34,787,705.31**	**1**		**3.769**	**3.769**	
650 - Construction 2019																		
LOGIC		LGIP	LOGIC	3.892	09/30/26			2,070,923.57	100.000	2,070,923.57	2,070,923.57	100.000	2,070,923.57	1		3.892	3.892	AAA
USTDDSLGS		US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26			7,230,210.16	100.000	7,230,210.16	7,230,210.16	100.000	7,230,210.16	1		3.074	3.074	AA+
Total 650 - Construction 2019								**9,301,133.73**		**9,301,133.73**	**9,301,133.73**		**9,301,133.73**	**1**		**3.256**	**3.256**	
651 - Construction 2019 #2																		
LOGIC		LGIP	LOGIC	3.892	09/30/26			2,548,628.57	100.000	2,548,628.57	2,548,628.57	100.000	2,548,628.57	1		3.892	3.892	AAA
USTDDSLGS		US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26			19,659,085.09	100.000	19,659,085.09	19,659,085.09	100.000	19,659,085.09	1		3.074	3.074	AA+

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Detail of Security Holdings

CUSIP	Settle Date	Security Type	Security Description	CPN	Maturity Date	Next Call Date	Call Type	Par Value	Purch Price	Original Cost	Book Value	Mkt Price	Market Value	Days to Mty	Days to Call	YTM	YTW	Rating
Total 651 - Construction 2019 #2								**22,207,713.66**		**22,207,713.66**	**22,207,713.66**		**22,207,713.66**	**1**		**3.168**	**3.168**	
652 - Construction 2019 #3																		
LOGIC		LGIP	LOGIC	3.892	09/30/26			2,267,293.15	100.000	2,267,293.15	2,267,293.15	100.000	2,267,293.15	1		3.892	3.892	AAA
USTDDSLGS		US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26			49,248,252.11	100.000	49,248,252.11	49,248,252.11	100.000	49,248,252.11	1		3.074	3.074	AA+
Total 652 - Construction 2019 #3								**51,515,545.26**		**51,515,545.26**	**51,515,545.26**		**51,515,545.26**	**1**		**3.110**	**3.110**	
653 - Construction 2019 #4																		
LOGIC		LGIP	LOGIC	3.892	09/30/26			21,367,586.88	100.000	21,367,586.88	21,367,586.88	100.000	21,367,586.88	1		3.892	3.892	AAA
91282CJP7	12/13/24	US GOVT	U.S. Treasury Note	4.375	12/15/26			10,000,000.00	100.508	10,050,781.25	10,005,351.27	100.047	10,004,687.50	76		4.108	4.108	AA+
Total 653 - Construction 2019 #4								**31,367,586.88**		**31,418,368.13**	**31,372,938.15**		**31,372,274.38**	**25**		**3.961**	**3.961**	
654 - Construction 2019 #5																		
LOGIC		LGIP	LOGIC	3.892	09/30/26			71,785,550.03	100.000	71,785,550.03	71,785,550.03	100.000	71,785,550.03	1		3.892	3.892	AAA
91282CJK8	01/27/26	US GOVT	U.S. Treasury Note	4.625	11/15/26			10,000,000.00	100.770	10,076,953.13	10,011,927.23	100.039	10,003,906.20	46		3.632	3.632	AA+
91282CJT9	01/27/26	US GOVT	U.S. Treasury Note	4.000	01/15/27			10,000,000.00	100.410	10,041,015.63	10,012,352.83	99.953	9,995,312.50	107		3.564	3.564	AA+
78009BRW4	08/07/26	CP	Royal Bank of Canada	0.000	04/30/27			10,000,000.00	96.993	9,699,272.22	9,761,452.78	97.426	9,742,640.00	212		4.196	4.196	A-1+
912828X88	01/27/26	US GOVT	U.S. Treasury Note	2.375	05/15/27			10,000,000.00	98.469	9,846,875.00	9,925,945.42	98.762	9,876,171.90	227		3.591	3.591	AA+
91282CEW7	01/27/26	US GOVT	U.S. Treasury Note	3.250	06/30/27			10,000,000.00	99.547	9,954,687.50	9,976,090.98	99.109	9,910,937.50	273		3.578	3.578	AA+
91282CKZ3	08/07/26	US GOVT	U.S. Treasury Note	4.375	07/15/27			10,000,000.00	100.258	10,025,781.25	10,021,757.16	99.906	9,990,625.00	288		4.089	4.089	AA+
3133EWXT2	08/06/26	AGCY	FFCB	4.125	08/06/27			10,000,000.00	99.990	9,999,000.00	9,999,150.62	99.548	9,954,750.00	310		4.135	4.135	AAA
91282CLL3	08/07/26	US GOVT	U.S. Treasury Note	3.375	09/15/27			10,000,000.00	99.188	9,918,750.00	9,929,848.35	98.859	9,885,937.50	350		4.131	4.131	AA+
Total 654 - Construction 2019 #5								**151,785,550.03**		**151,347,884.76**	**151,424,075.40**		**151,145,830.63**	**120**		**3.877**	**3.877**	

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Detail of Security Holdings

CUSIP	Settle Date	Security Type	Security Description	CPN	Maturity Date	Next Call Date	Call Type	Par Value	Purch Price	Original Cost	Book Value	Mkt Price	Market Value	Days to Mty	Days to Call	YTM	YTW	Rating
660 - Construction 2026																		
LOGIC		LGIP	LOGIC	3.892	09/30/26			110,083,887.65	100.000	110,083,887.65	110,083,887.65	100.000	110,083,887.65	1		3.892	3.892	AAA
Total 660 - Construction 2026								**110,083,887.65**		**110,083,887.65**	**110,083,887.65**		**110,083,887.65**	**1**		**3.892**	**3.892**	
670 - Construction 2026																		
LOGIC		LGIP	LOGIC	3.892	09/30/26			15,011,439.23	100.000	15,011,439.23	15,011,439.23	100.000	15,011,439.23	1		3.892	3.892	AAA
Total 670 - Construction 2026								**15,011,439.23**		**15,011,439.23**	**15,011,439.23**		**15,011,439.23**	**1**		**3.892**	**3.892**	
699 - Construction Local																		
LNSTCRP		LGIP	LoneStar Corp O/N	3.890	09/30/26			4,604.97	100.000	4,604.97	4,604.97	100.000	4,604.97	1		3.890	3.890	AAA
LOGIC		LGIP	LOGIC	3.892	09/30/26			200,701.26	100.000	200,701.26	200,701.26	100.000	200,701.26	1		3.892	3.892	AAA
Total 699 - Construction Local								**205,306.23**		**205,306.23**	**205,306.23**		**205,306.23**	**1**		**3.892**	**3.892**	
800 - Other Operations																		
LGIC-AR11		LGIP	LOGIC - Tax Clearing	3.892	09/30/26			262,741.49	100.000	262,741.49	262,741.49	100.000	262,741.49	1		3.892	3.892	AAA
LGIC-AR77		LGIP	LOGIC - Workers' Compensation	3.892	09/30/26			2,378,313.98	100.000	2,378,313.98	2,378,313.98	100.000	2,378,313.98	1		3.892	3.892	AAA
Total 800 - Other Operations								**2,641,055.47**		**2,641,055.47**	**2,641,055.47**		**2,641,055.47**	**1**		**3.892**	**3.892**	
Grand Total								**620,014,518.26**		**619,626,462.37**	**619,567,209.66**		**619,271,283.26**	**38**		**3.792**	**3.792**	

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Earned Income

CUSIP	Security Type	Detailed Security Description	Beginning Accrued	Interest Earned	Interest Rec'd/ Sold/Matured	Interest Purchased	Ending Accrued	Disc Accr/Prem Amort	Net Realized Gain/Loss	Net Income
199 - Local Maintenance										
91282CHY0	US GOVT	U.S. Treasury Note 4.625 09/15/2026	135,733.70	95,516.30	231,250.00	0.00	0.00	(11,937.08)	0.00	83,579.23
LNSTCRP	LGIP	LoneStar Corp O/N	0.00	752,641.25	752,641.25	0.00	0.00	0.00	0.00	752,641.25
LOGIC	LGIP	LOGIC	0.00	344,927.54	344,927.54	0.00	0.00	0.00	0.00	344,927.54
TEXPOOL	LGIP	TexPool	0.00	490,422.31	490,422.31	0.00	0.00	0.00	0.00	490,422.31
91282CJC6	US GOVT	U.S. Treasury Note 4.625 10/15/2026	97,301.91	116,256.83	0.00	0.00	213,558.74	(9,844.87)	0.00	106,411.96
91282CJP7	US GOVT	U.S. Treasury Note 4.375 12/15/2026	19,125.68	109,972.68	0.00	0.00	129,098.36	(3,933.18)	0.00	106,039.50
91282CLL3	US GOVT	U.S. Treasury Note 3.375 09/15/2027	0.00	13,984.81	0.00	(932.32)	14,917.13	4,110.23	0.00	18,095.04
Total 199 - Local Maintenance			**252,161.29**	**1,923,721.72**	**1,819,241.10**	**(932.32)**	**357,574.23**	**(21,604.89)**	**0.00**	**1,902,116.83**
240 - Food Service										
LOGIC	LGIP	LOGIC	0.00	75,306.75	75,306.75	0.00	0.00	0.00	0.00	75,306.75
Total 240 - Food Service			**0.00**	**75,306.75**	**75,306.75**	**0.00**	**0.00**	**0.00**	**0.00**	**75,306.75**
599 - Debt Service										
LNSTGOV	LGIP	LoneStar Gov O/N	0.00	242,880.90	242,880.90	0.00	0.00	0.00	0.00	242,880.90
LOGIC	LGIP	LOGIC	0.00	132,804.99	132,804.99	0.00	0.00	0.00	0.00	132,804.99
Total 599 - Debt Service			**0.00**	**375,685.89**	**375,685.89**	**0.00**	**0.00**	**0.00**	**0.00**	**375,685.89**
650 - Construction 2019										
LOGIC	LGIP	LOGIC	0.00	21,033.51	21,033.51	0.00	0.00	0.00	0.00	21,033.51
USTDDSLGS	US GOVT	U.S. Treasury DD SLGS 0.0 09/30/2026	0.00	53,375.39	53,375.39	0.00	0.00	0.00	0.00	53,375.39
Total 650 - Construction 2019			**0.00**	**74,408.90**	**74,408.90**	**0.00**	**0.00**	**0.00**	**0.00**	**74,408.90**
651 - Construction 2019 #2										
LOGIC	LGIP	LOGIC	0.00	21,713.20	21,713.20	0.00	0.00	0.00	0.00	21,713.20
USTDDSLGS	US GOVT	U.S. Treasury DD SLGS 0.0 09/30/2026	0.00	149,734.85	149,734.85	0.00	0.00	0.00	0.00	149,734.85

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Earned Income

CUSIP	Security Type	Detailed Security Description	Beginning Accrued	Interest Earned	Interest Rec'd/ Sold/Matured	Interest Purchased	Ending Accrued	Disc Accr/Prem Amort	Net Realized Gain/Loss	Net Income
Total 651 - Construction 2019 #2			**0.00**	**171,448.05**	**171,448.05**	**0.00**	**0.00**	**0.00**	**0.00**	**171,448.05**
652 - Construction 2019 #3										
LOGIC	LGIP	LOGIC	0.00	15,484.79	15,484.79	0.00	0.00	0.00	0.00	15,484.79
USTDDSLGS	US GOVT	U.S. Treasury DD SLGS 0.0 09/30/2026	0.00	399,170.27	399,170.27	0.00	0.00	0.00	0.00	399,170.27
Total 652 - Construction 2019 #3			**0.00**	**414,655.06**	**414,655.06**	**0.00**	**0.00**	**0.00**	**0.00**	**414,655.06**
653 - Construction 2019 #4										
91282CHY0	US GOVT	U.S. Treasury Note 4.625 09/15/2026	135,733.70	95,516.30	231,250.00	0.00	0.00	(10,277.25)	0.00	85,239.05
LOGIC	LGIP	LOGIC	0.00	250,501.52	250,501.52	0.00	0.00	0.00	0.00	250,501.52
91282CJP7	US GOVT	U.S. Treasury Note 4.375 12/15/2026	19,125.68	109,972.68	0.00	0.00	129,098.36	(6,564.22)	0.00	103,408.45
Total 653 - Construction 2019 #4			**154,859.38**	**455,990.50**	**481,751.52**	**0.00**	**129,098.36**	**(16,841.47)**	**0.00**	**439,149.03**
654 - Construction 2019 #5										
LOGIC	LGIP	LOGIC	0.00	953,770.27	953,770.27	0.00	0.00	0.00	0.00	953,770.27
91282CJK8	US GOVT	U.S. Treasury Note 4.625 11/15/2026	59,069.29	115,625.00	0.00	0.00	174,694.29	(24,384.57)	0.00	91,240.43
91282CJT9	US GOVT	U.S. Treasury Note 4.0 01/15/2027	184,530.39	100,252.22	200,000.00	0.00	84,782.61	(10,711.25)	0.00	89,540.98
78009BRW4	CP	Royal Bank of Canada 0.0 04/30/2027	0.00	0.00	0.00	0.00	0.00	62,180.56	0.00	62,180.56
912828X88	US GOVT	U.S. Treasury Note 2.375 05/15/2027	30,332.88	59,375.00	0.00	0.00	89,707.88	29,328.12	0.00	88,703.12
91282CEW7	US GOVT	U.S. Treasury Note 3.25 06/30/2027	883.15	81,250.00	0.00	0.00	82,133.15	7,904.05	0.00	89,154.05
91282CKZ3	US GOVT	U.S. Treasury Note 4.375 07/15/2027	0.00	65,387.23	0.00	(27,343.75)	92,730.98	(4,024.09)	0.00	61,363.14
3133EWXT2	AGCY	FFCB 4.125 08/06/2027	0.00	63,020.83	0.00	0.00	63,020.83	150.62	0.00	63,171.45
91282CLL3	US GOVT	U.S. Treasury Note 3.375 09/15/2027	0.00	50,684.79	168,750.00	(132,982.34)	14,917.13	11,098.35	0.00	61,783.14
Total 654 - Construction 2019 #5			**274,815.71**	**1,489,365.34**	**1,322,520.27**	**(160,326.09)**	**601,986.87**	**71,541.80**	**0.00**	**1,560,907.14**

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Earned Income

CUSIP	Security Type	Detailed Security Description	Beginning Accrued	Interest Earned	Interest Rec'd/ Sold/Matured	Interest Purchased	Ending Accrued	Disc Accr/Prem Amort	Net Realized Gain/Loss	Net Income
660 - Construction 2026										
LOGIC	LGIP	LOGIC	0.00	83,887.65	83,887.65	0.00	0.00	0.00	0.00	83,887.65
Total 660 - Construction 2026			**0.00**	**83,887.65**	**83,887.65**	**0.00**	**0.00**	**0.00**	**0.00**	**83,887.65**
670 - Construction 2026										
LOGIC	LGIP	LOGIC	0.00	11,439.23	11,439.23	0.00	0.00	0.00	0.00	11,439.23
Total 670 - Construction 2026			**0.00**	**11,439.23**	**11,439.23**	**0.00**	**0.00**	**0.00**	**0.00**	**11,439.23**
699 - Construction Local										
LNSTCRP	LGIP	LoneStar Corp O/N	0.00	3,027.23	3,027.23	0.00	0.00	0.00	0.00	3,027.23
LOGIC	LGIP	LOGIC	0.00	9,900.96	9,900.96	0.00	0.00	0.00	0.00	9,900.96
Total 699 - Construction Local			**0.00**	**12,928.19**	**12,928.19**	**0.00**	**0.00**	**0.00**	**0.00**	**12,928.19**
800 - Other Operations										
LGIC-AR11	LGIP	LOGIC - Tax Clearing	0.00	22,835.40	22,835.40	0.00	0.00	0.00	0.00	22,835.40
LGIC-AR77	LGIP	LOGIC - Workers' Compensation	0.00	37,878.13	37,878.13	0.00	0.00	0.00	0.00	37,878.13
Total 800 - Other Operations			**0.00**	**60,713.53**	**60,713.53**	**0.00**	**0.00**	**0.00**	**0.00**	**60,713.53**
Grand Total			**681,836.38**	**5,149,550.81**	**4,903,986.14**	**(161,258.41)**	**1,088,659.47**	**33,095.44**	**0.00**	**5,182,646.25**

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Investment Transactions

CUSIP	Trade Date	Settle Date	Security Type	Security Description	Coupon	Maturity Date	Call Date	Par Value	Price	Principal Amount	Interest Purchased/ Received	Total Amount	Realized Gain/ Loss	YTM	YTW
199 - Local Maintenance															
Buy															
91282CLL3	09/14/26	09/16/26	US GOVT	U.S. Treasury Note	3.375	09/15/27		10,000,000.00	99.000	9,900,000.00	932.32	9,900,932.32	0.00	4.411	4.411
Total Buy								**10,000,000.00**		**9,900,000.00**	**932.32**	**9,900,932.32**	**0.00**		
Coupon															
91282CHY0	09/15/26	09/15/26	US GOVT	U.S. Treasury Note	4.625	09/15/26		0.00		0.00	231,250.00	231,250.00	0.00	--	--
Total Coupon								**0.00**		**0.00**	**231,250.00**	**231,250.00**	**0.00**		
Maturity															
91282CHY0	09/15/26	09/15/26	US GOVT	U.S. Treasury Note	4.625	09/15/26		(10,000,000.00)	100.000	10,000,000.00	0.00	10,000,000.00	0.00	--	--
Total Maturity								**(10,000,000.00)**		**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**		
650 - Construction 2019															
Buy															
USTDDSLGS	08/31/26	08/31/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		53,375.39	1.000	53,375.39	0.00	53,375.39	0.00	2.988	2.988
Total Buy								**53,375.39**		**53,375.39**	**0.00**	**53,375.39**	**0.00**		
Money Market Funds															
USTDDSLGS	07/31/26	07/31/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	17,731.71	17,731.71	0.00	--	--
USTDDSLGS	08/31/26	08/31/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	17,737.09	17,737.09	0.00	--	--
USTDDSLGS	09/30/26	09/30/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	17,906.59	17,906.59	0.00	--	--
Total Money Market Funds								**0.00**		**0.00**	**53,375.39**	**53,375.39**	**0.00**		
651 - Construction 2019 #2															
Buy															
USTDDSLGS	08/30/26	08/30/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		149,734.85	1.000	149,734.85	0.00	149,734.85	0.00	2.987	2.987

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Investment Transactions

CUSIP	Trade Date	Settle Date	Security Type	Security Description	Coupon	Maturity Date	Call Date	Par Value	Price	Principal Amount	Interest Purchased/ Received	Total Amount	Realized Gain/ Loss	YTM	YTW
Total Buy								**149,734.85**		**149,734.85**	**0.00**	**149,734.85**	**0.00**		
Money Market Funds															
USTDDSLGS	07/31/26	07/31/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	52,818.96	52,818.96	0.00	--	--
USTDDSLGS	08/31/26	08/31/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	48,227.46	48,227.46	0.00	--	--
USTDDSLGS	09/30/26	09/30/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	48,688.43	48,688.43	0.00	--	--
Total Money Market Funds								**0.00**		**0.00**	**149,734.85**	**149,734.85**	**0.00**		
Sell															
USTDDSLGS	07/29/26	07/29/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		(2,000,000.00)	1.000	2,000,000.00	0.00	2,000,000.00	0.00	--	--
Total Sell								**(2,000,000.00)**		**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**		
652 - Construction 2019 #3															
Buy															
USTDDSLGS	08/30/26	08/30/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		399,170.27	1.000	399,170.27	0.00	399,170.27	0.00	2.985	2.985
Total Buy								**399,170.27**		**399,170.27**	**0.00**	**399,170.27**	**0.00**		
Money Market Funds															
USTDDSLGS	07/31/26	07/31/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	140,132.45	140,132.45	0.00	--	--
USTDDSLGS	08/31/26	08/31/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	132,721.21	132,721.21	0.00	--	--
USTDDSLGS	09/30/26	09/30/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		0.00		0.00	126,316.61	126,316.61	0.00	--	--
Total Money Market Funds								**0.00**		**0.00**	**399,170.27**	**399,170.27**	**0.00**		
Sell															
USTDDSLGS	08/25/26	08/25/26	US GOVT	U.S. Treasury DD SLGS	0.000	09/30/26		(8,000,000.00)	1.000	8,000,000.00	0.00	8,000,000.00	0.00	--	--
Total Sell								**(8,000,000.00)**		**8,000,000.00**	**0.00**	**8,000,000.00**	**0.00**		
653 - Construction 2019 #4															

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Investment Transactions

CUSIP	Trade Date	Settle Date	Security Type	Security Description	Coupon	Maturity Date	Call Date	Par Value	Price	Principal Amount	Interest Purchased/ Received	Total Amount	Realized Gain/ Loss	YTM	YTW
Coupon															
91282CHY0	09/15/26	09/15/26	US GOVT	U.S. Treasury Note	4.625	09/15/26		0.00		0.00	231,250.00	231,250.00	0.00	--	--
Total Coupon								**0.00**		**0.00**	**231,250.00**	**231,250.00**	**0.00**		
Maturity															
91282CHY0	09/15/26	09/15/26	US GOVT	U.S. Treasury Note	4.625	09/15/26		(10,000,000.00)	100.000	10,000,000.00	0.00	10,000,000.00	0.00	--	--
Total Maturity								**(10,000,000.00)**		**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**		
654 - Construction 2019 #5															
Buy															
3133EWXT2	08/04/26	08/06/26	AGCY	FFCB	4.125	08/06/27		10,000,000.00	99.990	9,999,000.00	0.00	9,999,000.00	0.00	4.135	4.135
91282CKZ3	08/04/26	08/07/26	US GOVT	U.S. Treasury Note	4.375	07/15/27		10,000,000.00	100.258	10,025,781.25	27,343.75	10,053,125.00	0.00	4.089	4.089
91282CLL3	08/04/26	08/07/26	US GOVT	U.S. Treasury Note	3.375	09/15/27		10,000,000.00	99.188	9,918,750.00	132,982.34	10,051,732.34	0.00	4.131	4.131
78009BRW4	08/05/26	08/07/26	CP	Royal Bank of Canada	0.000	04/30/27		10,000,000.00	96.993	9,699,272.22	0.00	9,699,272.22	0.00	4.196	4.196
Total Buy								**40,000,000.00**		**39,642,803.47**	**160,326.09**	**39,803,129.56**	**0.00**		
Coupon															
91282CJT9	07/15/26	07/15/26	US GOVT	U.S. Treasury Note	4.000	01/15/27		0.00		0.00	200,000.00	200,000.00	0.00	--	--
91282CLL3	09/15/26	09/15/26	US GOVT	U.S. Treasury Note	3.375	09/15/27		0.00		0.00	168,750.00	168,750.00	0.00	--	--
Total Coupon								**0.00**		**0.00**	**368,750.00**	**368,750.00**	**0.00**		

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Investment Transactions Totals

Transaction Type	Quantity	Principal Amount	Interest	Total Amount	Realized G/L	YTM	YTW
Total Buy	50,602,280.51	(50,145,083.98)	(161,258.41)	(50,306,342.39)	0.00	4.178	4.178
Total Sell	(10,000,000.00)	10,000,000.00	0.00	10,000,000.00	0.00	2.914	2.914
Total Maturity	(20,000,000.00)	20,000,000.00	*0.00*	20,000,000.00	*0.00*	4.076	4.076
Total Coupon	0.00	0.00	*831,250.00*	831,250.00	*0.00*		
Total Money Market Funds	0.00	0.00	*602,280.51*	602,280.51	*0.00*		

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Amortization and Accretion

CUSIP	Settle Date	Security Type	Detailed Security Description	Purchase Qty	Orig Price	Original Cost	Amort/Accr for Period	Total Amort/Accr Since Purch	Remaining Disc/ Premium	Ending Book Value
199 - Local Maintenance										
91282CHY0	03/31/25	US GOVT	U.S. Treasury Note 4.625 09/15/2026	0.00	0.000	0.00	(11,937.08)	0.00	0.00	0.00
91282CJC6	12/20/24	US GOVT	U.S. Treasury Note 4.625 10/15/2026	10,000,000.00	100.688	10,068,750.00	(9,844.87)	(67,251.87)	1,498.13	10,001,498.13
91282CJP7	12/20/24	US GOVT	U.S. Treasury Note 4.375 12/15/2026	10,000,000.00	100.301	10,030,078.13	(3,933.18)	(26,871.74)	3,206.39	10,003,206.39
91282CLL3	09/16/26	US GOVT	U.S. Treasury Note 3.375 09/15/2027	10,000,000.00	99.000	9,900,000.00	4,110.23	4,110.23	(95,889.77)	9,904,110.23
Total 199 - Local Maintenance				**30,000,000.00**		**29,998,828.13**	**(21,604.89)**	**(90,013.37)**	**(91,185.24)**	**29,908,814.76**
650 - Construction 2019										
USTDDSLGS		US GOVT	U.S. Treasury DD SLGS 0.0 09/30/2026	7,230,210.16	1.000	7,230,210.16	0.00	0.00	0.00	7,230,210.16
Total 650 - Construction 2019				**7,230,210.16**		**7,230,210.16**	**0.00**	**0.00**	**0.00**	**7,230,210.16**
651 - Construction 2019 #2										
USTDDSLGS		US GOVT	U.S. Treasury DD SLGS 0.0 09/30/2026	19,659,085.09	1.000	19,659,085.09	0.00	0.00	0.00	19,659,085.09
Total 651 - Construction 2019 #2				**19,659,085.09**		**19,659,085.09**	**0.00**	**0.00**	**0.00**	**19,659,085.09**
652 - Construction 2019 #3										
USTDDSLGS		US GOVT	U.S. Treasury DD SLGS 0.0 09/30/2026	49,248,252.11	1.000	49,248,252.11	0.00	0.00	0.00	49,248,252.11
Total 652 - Construction 2019 #3				**49,248,252.11**		**49,248,252.11**	**0.00**	**0.00**	**0.00**	**49,248,252.11**
653 - Construction 2019 #4										
91282CHY0	06/13/25	US GOVT	U.S. Treasury Note 4.625 09/15/2026	0.00	0.000	0.00	(10,277.25)	0.00	0.00	0.00
91282CJP7	12/13/24	US GOVT	U.S. Treasury Note 4.375 12/15/2026	10,000,000.00	100.508	10,050,781.25	(6,564.22)	(45,429.98)	5,351.27	10,005,351.27
Total 653 - Construction 2019 #4				**10,000,000.00**		**10,050,781.25**	**(16,841.47)**	**(45,429.98)**	**5,351.27**	**10,005,351.27**

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Amortization and Accretion

CUSIP	Settle Date	Security Type	Detailed Security Description	Purchase Qty	Orig Price	Original Cost	Amort/Accr for Period	Total Amort/Accr Since Purch	Remaining Disc/ Premium	Ending Book Value
654 - Construction 2019 #5										
91282CJK8	01/27/26	US GOVT	U.S. Treasury Note 4.625 11/15/2026	10,000,000.00	100.770	10,076,953.13	(24,384.57)	(65,025.89)	11,927.23	10,011,927.23
91282CJT9	01/27/26	US GOVT	U.S. Treasury Note 4.0 01/15/2027	10,000,000.00	100.410	10,041,015.63	(10,711.25)	(28,662.80)	12,352.83	10,012,352.83
78009BRW4	08/07/26	CP	Royal Bank of Canada 0.0 04/30/2027	10,000,000.00	96.993	9,699,272.22	62,180.56	62,180.56	(238,547.22)	9,761,452.78
912828X88	01/27/26	US GOVT	U.S. Treasury Note 2.375 05/15/2027	10,000,000.00	98.469	9,846,875.00	29,328.12	79,070.41	(74,054.58)	9,925,945.42
91282CEW7	01/27/26	US GOVT	U.S. Treasury Note 3.25 06/30/2027	10,000,000.00	99.547	9,954,687.50	7,904.05	21,403.48	(23,909.02)	9,976,090.98
91282CKZ3	08/07/26	US GOVT	U.S. Treasury Note 4.375 07/15/2027	10,000,000.00	100.258	10,025,781.25	(4,024.09)	(4,024.09)	21,757.16	10,021,757.16
3133EWXT2	08/06/26	AGCY	FFCB 4.125 08/06/2027	10,000,000.00	99.990	9,999,000.00	150.62	150.62	(849.38)	9,999,150.62
91282CLL3	08/07/26	US GOVT	U.S. Treasury Note 3.375 09/15/2027	10,000,000.00	99.188	9,918,750.00	11,098.35	11,098.35	(70,151.65)	9,929,848.35
Total 654 - Construction 2019 #5				**80,000,000.00**		**79,562,334.73**	**71,541.80**	**76,190.64**	**(361,474.63)**	**79,638,525.37**
Grand Total				**196,137,547.36**		**195,749,491.47**	**33,095.44**	**(59,252.71)**	**(447,308.60)**	**195,690,238.76**

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Projected Cash Flows

CUSIP	Detailed Security Description	Post Date	Interest	Principal	Total Amount
199 - Local Maintenance					
91282CJC6	U.S. Treasury Note 4.625 10/15/2026	10/15/26	231,250.00		231,250.00
91282CJC6	U.S. Treasury Note 4.625 10/15/2026	10/15/26		10,000,000.00	10,000,000.00
91282CJP7	U.S. Treasury Note 4.375 12/15/2026	12/15/26	218,750.00		218,750.00
91282CJP7	U.S. Treasury Note 4.375 12/15/2026	12/15/26		10,000,000.00	10,000,000.00
91282CLL3	U.S. Treasury Note 3.375 09/15/2027	03/15/27	168,750.00		168,750.00
91282CLL3	U.S. Treasury Note 3.375 09/15/2027	09/15/27	168,750.00		168,750.00
91282CLL3	U.S. Treasury Note 3.375 09/15/2027	09/15/27		10,000,000.00	10,000,000.00
653 - Construction 2019 #4					
91282CJP7	U.S. Treasury Note 4.375 12/15/2026	12/15/26	218,750.00		218,750.00
91282CJP7	U.S. Treasury Note 4.375 12/15/2026	12/15/26		10,000,000.00	10,000,000.00
654 - Construction 2019 #5					
912828X88	U.S. Treasury Note 2.375 05/15/2027	11/16/26	118,750.00		118,750.00
91282CJK8	U.S. Treasury Note 4.625 11/15/2026	11/16/26	231,250.00		231,250.00
91282CJK8	U.S. Treasury Note 4.625 11/15/2026	11/16/26		10,000,000.00	10,000,000.00
91282CEW7	U.S. Treasury Note 3.25 06/30/2027	12/31/26	162,500.00		162,500.00
91282CJT9	U.S. Treasury Note 4.0 01/15/2027	01/15/27	200,000.00		200,000.00
91282CJT9	U.S. Treasury Note 4.0 01/15/2027	01/15/27		10,000,000.00	10,000,000.00
91282CKZ3	U.S. Treasury Note 4.375 07/15/2027	01/15/27	218,750.00		218,750.00
3133EWXT2	FFCB 4.125 08/06/2027	02/08/27	206,250.00		206,250.00
91282CLL3	U.S. Treasury Note 3.375 09/15/2027	03/15/27	168,750.00		168,750.00
78009BRW4	Royal Bank of Canada 0.0 04/30/2027	04/30/27		10,000,000.00	10,000,000.00
912828X88	U.S. Treasury Note 2.375 05/15/2027	05/17/27	118,750.00		118,750.00
912828X88	U.S. Treasury Note 2.375 05/15/2027	05/17/27		10,000,000.00	10,000,000.00
91282CEW7	U.S. Treasury Note 3.25 06/30/2027	06/30/27	162,500.00		162,500.00
91282CEW7	U.S. Treasury Note 3.25 06/30/2027	06/30/27		10,000,000.00	10,000,000.00
91282CKZ3	U.S. Treasury Note 4.375 07/15/2027	07/15/27	218,750.00		218,750.00
91282CKZ3	U.S. Treasury Note 4.375 07/15/2027	07/15/27		10,000,000.00	10,000,000.00
3133EWXT2	FFCB 4.125 08/06/2027	08/06/27	206,250.00		206,250.00

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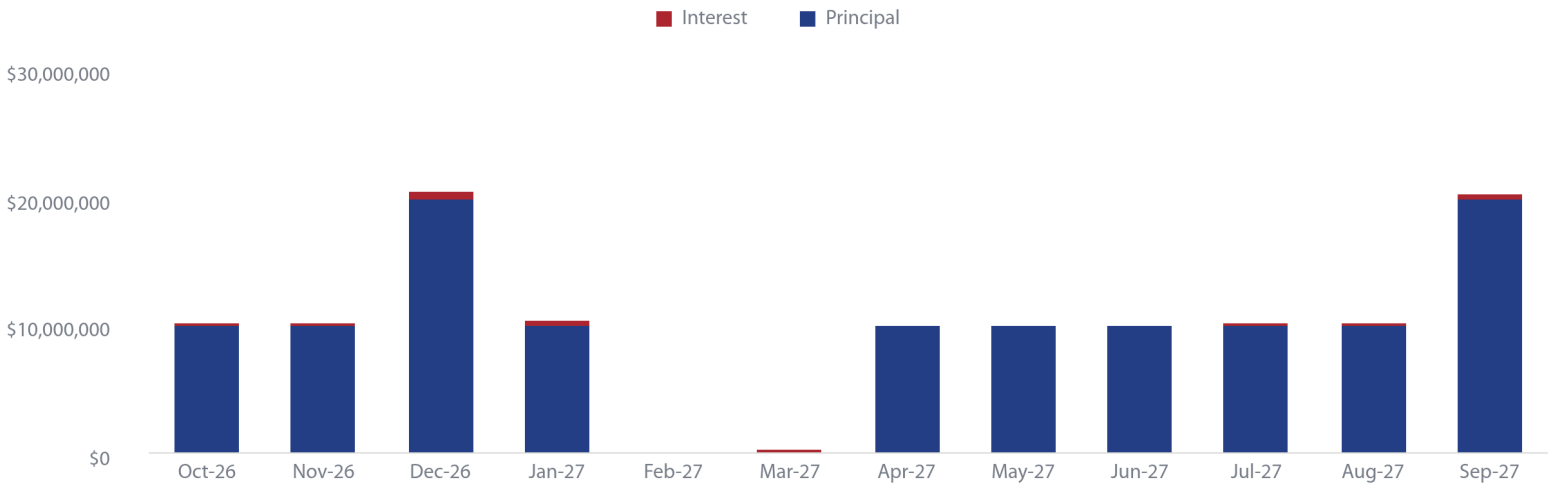
Projected Cash Flows

CUSIP	Detailed Security Description	Post Date	Interest	Principal	Total Amount
3133EWXT2	FFCB 4.125 08/06/2027	08/06/27		10,000,000.00	10,000,000.00
91282CLL3	U.S. Treasury Note 3.375 09/15/2027	09/15/27	168,750.00		168,750.00
91282CLL3	U.S. Treasury Note 3.375 09/15/2027	09/15/27		10,000,000.00	10,000,000.00
Grand Total			**3,187,500.00**	**120,000,000.00**	**123,187,500.00**

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Projected Cash Flows Totals

Month and Year	Interest	Principal	Total Amount
October 2026	231,250.00	10,000,000.00	10,231,250.00
November 2026	350,000.00	10,000,000.00	10,350,000.00
December 2026	600,000.00	20,000,000.00	20,600,000.00
January 2027	418,750.00	10,000,000.00	10,418,750.00
February 2027	206,250.00		206,250.00
March 2027	337,500.00		337,500.00
April 2027		10,000,000.00	10,000,000.00
May 2027	118,750.00	10,000,000.00	10,118,750.00
June 2027	162,500.00	10,000,000.00	10,162,500.00
July 2027	218,750.00	10,000,000.00	10,218,750.00
August 2027	206,250.00	10,000,000.00	10,206,250.00
September 2027	337,500.00	20,000,000.00	20,337,500.00
Total	**3,187,500.00**	**120,000,000.00**	**123,187,500.00**



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Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Norberto Rivas

Board Agenda Presented for: **Action:** ☐ **Report:** ☐ **Consent:** ☑

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Approval of Tax Roll Summary for Tax Year 2026

District Priority / Goals Addressed

This item ensures that the district obtains Board adoption of the tax roll, as required by District Policy CCG (Legal) in alignment with the Board's priority of Talent and Resources.

Background

Each year the district must approve the tax roll, which provides a summary of the taxable property within the district and the associated revenue to be collected through property taxes. This tax roll is based on certified values provided by the Tarrant Appraisal District for the tax year beginning October 1, 2026.

Fiscal Implications

Approval of the Tax Roll summary establishes the district's anticipated property tax revenue for the fiscal year.

Recommendation

The administrative recommendation is to approve the tax roll as provided by the Tarrant County Tax Office.

Submitted by: *Norberto Rivas* **Date:** November 5, 2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

TARRANT COUNTY TAX OFFICE

2026 Tax Roll Summary **901 - ARLINGTON ISD**

		Amount	Count
TOTAL NUMBER OF ACCOUNTS			274,624
APPRAISAL VALUES			
ROLLCODE: MINERAL	Mineral	212,812,999	0
ROLLCODE: MOBILE HOME	Improvement	15,442,842	0
	Non-Qualifying Improvement	500,563	0
ROLLCODE: PERSONAL	Personal	8,761,891,717	0
ROLLCODE: REAL	Ag Land	17,635,080	0
	Improvement	18,630,040,402	0
	Land	5,349,571,854	0
	Land - Not Ag	31,698	0
	Non-Qualifying Improvement	24,714,901,311	0
	Non-Qualifying Land	3,421,146,438	0
	TOTAL APPRAISALS		**61,123,974,904**
DEFERRALS			
Ag		17,635,080	40
	TOTAL DEFERRALS		**17,635,080**
EXEMPTIONS			
145(b) - Single Situs Single Ow		466,535,564	9,022
145(d) - Multiple Situs Leases		9,194,757	118
145(f) - Single Situs Related Bu		43,422,833	270
23.231 Circuit Breaker Limitatic		203,147,959	34,210
Absolute Exemption		144,143,441	13
Absolute Exemption , XN		99,306,841	20
Cap Adjustment , XT		353,254,366	8,613
Child Care Facility		0	24
Disabled		32,609,141	665
Disabled Veteran		258,783,922	3,327
Fire Destroyed Homestead		431,948	2
Foreign Trade Zone		212,589,873	1
Freeport		2,010,080,546	253
Full		4,857,767	507
Homestead		7,930,762,440	57,873
Medical / Biomedical		25,091,492	6
Miscellaneous , XV		8,754,794,064	2,287
Nominal Value		3,376,935	36,544
Other Exemption , XF, XH, XU		2,004,477	3
Over 65		1,347,784,384	24,995
Pollution Control		10,685,941	14
Private Schools		170,759,675	31
Solar/Wind		0	51
Surviving Spouse		138,381	1
Surviving Spouse Disabled Per		0	27
	TOTAL EXEMPTIONS		**22,083,756,747**
GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS			**22,101,391,827**
TOTAL APPRAISED VALUE			**61,123,974,904**

TAXABLE VALUE			**39,022,583,077**
LEVY			
ROLLCODE: MINERAL	Levy	1,432,450.39	168,030
ROLLCODE: MOBILE HOME	Levy	141,848.73	1,493
ROLLCODE: PERSONAL	Levy	64,299,166.63	9,376
ROLLCODE: REAL	Levy	342,665,612.56	95,725
	TOTAL LEVY		**408,539,078.31**
LEVY LOST DUE TO FROZEN			
Levy Lost Due To Frozen		19,187,469.09	0
	TOTAL LEVY LOST DUE TO FROZEN		**19,187,469.09**
OTHER LOST LEVY			
		0	0
	TOTAL OTHER LOST LEVY		**0**
TOTAL LOST LEVY			
		19,187,469	0
	TOTAL TOTAL LOST LEVY		**19,187,469**

TARRANT COUNTY TAX OFFICE

YEAR-TO-DATE SUMMARY PART C

336

Tax Year = 2026 AND Year End Date = 10/31/2026 AND Month Range from 10/1/2026 to 10/31/2026 and Tax Units = ARLINGTON ISD

901 - ARLINGTON ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
61,186,376,853	21,987,461,552	39,198,915,301	1.096100	429,659,310.61	410,532,449.93		429,659,325.28

Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
61,123,974,904	22,101,391,827	39,022,583,077	1.096100	427,726,533.11	408,539,078.31	19,187,469.09	427,726,547.40

StartValue	Net Value Adj	Start Value + net Value Adj	Actual Current Value
61,186,376,853	(62,401,949)	61,123,974,904	61,123,974,904

StartExemption	Net Exmp Adj	Start Exemp + Net Exmp Adj	Actual Current Exemption
21,987,461,552	113,930,275	22,101,391,827	22,101,391,827

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1977	110.95	0.00	0.00	0.00	0.00	110.95	0.00	0.00
1978	110.95	0.00	0.00	0.00	0.00	110.95	0.00	0.00
1979	111.34	0.00	0.00	0.00	0.00	111.34	0.00	0.00
1980	129.42	0.00	0.00	0.00	0.00	129.42	0.00	0.00
1981	544.54	0.00	0.00	0.00	0.00	544.54	0.00	0.00
1982	560.56	0.00	0.00	0.00	0.00	560.56	0.00	0.00
1983	637.60	0.00	0.00	0.00	0.00	637.60	0.00	0.00
1984	1,211.32	0.00	0.00	0.00	0.00	1,211.32	0.00	0.00
1985	1,402.50	0.00	0.00	0.00	0.00	1,402.50	0.00	0.00
1986	5,560.34	0.00	0.00	0.00	0.00	5,560.34	0.00	0.00
1987	13,934.25	0.00	0.00	0.00	0.00	13,934.25	0.00	0.00
1988	22,327.80	0.00	0.00	0.00	0.00	22,327.80	0.00	0.00
1989	19,151.25	0.00	0.00	0.00	0.00	19,151.25	0.00	0.00
1990	25,111.33	0.00	0.00	0.00	0.00	25,111.33	0.00	0.00
1991	15,718.64	0.00	0.00	0.00	0.00	15,718.64	0.00	0.00
1992	10,813.55	0.00	0.00	0.00	0.00	10,813.55	0.00	0.00
1993	27,570.21	0.00	0.00	0.00	0.00	27,570.21	0.00	0.00
1994	25,071.97	0.00	0.00	0.00	0.00	25,071.97	(3.85)	0.00
1995	23,113.07	0.00	0.00	0.00	0.00	23,113.07	(12.13)	0.00
1996	24,474.59	0.00	0.00	0.00	0.00	24,474.59	(12.17)	0.00
1997	27,531.15	0.00	0.00	0.00	0.00	27,531.15	(7.38)	0.00
1998	33,027.71	0.00	0.00	0.00	0.00	33,027.71	(3.75)	0.00
1999	29,181.69	0.00	0.00	0.00	0.00	29,181.69	(9.07)	0.00
2000	26,345.78	0.00	0.00	0.00	0.00	26,345.78	(7.64)	0.00
2001	37,142.75	0.00	0.00	0.00	0.00	37,142.75	(6.15)	0.00
2002	54,389.47	0.00	0.00	0.00	0.00	54,389.47	(12.33)	0.00

TARRANT COUNTY TAX OFFICE

YEAR-TO-DATE SUMMARY PART C

901 - ARLINGTON ISD

Tax Year = 2026 AND Year End Date = 10/31/2026 AND Month Range from 10/1/2026 to 10/31/2026 and Tax Units = ARLINGTON ISD

337

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2003	54,822.02	0.00	0.00	0.00	0.00	54,822.02	(4.90)	0.00
2004	61,706.37	0.00	0.00	0.00	0.00	61,706.37	(1.80)	0.00
2005	64,483.78	0.00	0.00	0.00	0.00	64,483.78	(3.95)	0.00
2006	86,675.67	0.00	0.00	72.71	72.71	86,602.96	(10.14)	0.08
2007	102,146.70	0.00	0.00	245.50	245.50	101,901.20	(109.37)	0.24
2008	94,058.38	0.00	0.00	290.95	290.95	93,767.43	(104.90)	0.30
2009	126,549.32	0.00	0.00	0.00	0.00	126,549.32	(96.00)	0.00
2010	116,589.18	0.00	0.00	0.00	0.00	116,589.18	(1.05)	0.00
2011	236,826.83	0.00	0.00	0.00	0.00	236,826.83	(4.00)	0.00
2012	338,909.13	0.00	0.00	0.05	0.05	338,909.08	(1.56)	0.00
2013	417,559.16	0.00	0.00	34.77	34.77	417,524.39	(34.07)	0.00
2014	339,871.60	0.00	0.00	29.93	29.93	339,841.67	(117.79)	0.00
2015	533,391.04	0.00	0.00	13.00	13.00	533,378.04	(21.22)	0.00
2016	489,770.60	0.00	0.00	40.24	40.24	489,730.36	(10.32)	0.00
2017	538,066.66	0.00	0.00	24.26	24.26	538,042.40	(14.20)	0.00
2018	588,699.59	0.00	0.00	189.98	189.98	588,509.61	(28.72)	0.03
2019	557,403.30	0.00	0.00	10.53	10.53	557,392.77	(45.45)	0.00
2020	644,562.74	0.00	0.00	50.70	50.70	644,512.04	(0.98)	0.00
2021	755,514.56	0.00	0.00	145.94	145.94	755,368.62	(21.05)	0.01
2022	1,060,321.98	(98.15)	(98.15)	5.50	5.50	1,060,218.33	(116.71)	0.00
2023	1,122,894.22	26,693.68	26,693.68	24,981.56	24,981.56	1,124,606.34	(6,479.07)	2.17
2024	1,120,907.10	(49,402.48)	(49,402.48)	(11,108.29)	(11,108.29)	1,082,612.91	(84,607.79)	0.00
2025	3,037,804.16	(948,348.14)	(948,348.14)	(312,621.76)	(312,621.76)	2,402,077.78	(1,083,554.95)	0.00
2026	410,532,449.93	(1,993,371.62)	(1,993,371.62)	3,770,794.09	3,770,794.09	404,768,284.22	(5,244.91)	0.92
TOTAL	423,447,268.75	(2,964,526.71)	(2,964,526.71)	3,473,199.66	3,473,199.66	417,009,542.38	(1,180,709.37)	

Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Wm. Kelly Horn

Board Agenda Presented for: **Action:** ☐ **Report:** ☐ **Consent:** ☑

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Approval of Permanent Drainage Easement to the City of Arlington for 2019 Bond Program Project for Bowie High School Softball Field

District Priority / Goals Addressed

This agenda item, focused on the Talent & Resources Board priority, provides the Board of Trustees an opportunity to consider granting a permanent storm water drainage easement for a 8,976 square foot (0.2061 acres) tract of land, described in the attached documents.

Background

As a part of the 2019 Bond Program, the Board approved the addition of a new competition softball field at Bowie High School. The City of Arlington requires a permanent storm water drainage easement for the installation, operation, and maintenance of a permanent storm water detention basin near the southwest corner of the property boundary near Highbank Drive. The project installation includes the right to build the facilities on such grade and according to such plans and specifications as will, in the City's opinion, best serve the public purpose within the easement more fully described in Exhibit "A" of the Permanent Drainage Easement agreement attached hereto and incorporated herein for all pertinent purposes.

Fiscal Implications

None

Recommendation

Administration recommends granting a permanent storm water drainage easement to the City of Arlington for a 8,976 square foot (0.2061 acres) described in the attached Permanent Drainage Easement documents with a drawing noted as "Exhibit A."

Submitted by: Michael Hill Ed. D. **Date:** November 13, 2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

After recording, return to:
339 Real Estate Manager
City of Arlington-Strategic Initiatives
P.O. Box 90231, MS#01-0300
Arlington, Texas 76004-3231

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

THE STATE OF TEXAS §
§ KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF TARRANT §

CITY OF ARLINGTON
DRAINAGE FACILITY EASEMENT

DATE: _____, 2026.

GRANTOR: **ARLINGTON INDEPENDENT SCHOOL DISTRICT ("AISD")**

GRANTOR'S MAILING ADDRESS (including County):

690 E Lamar Blvd
Arlington, Texas 76011
(Tarrant County)

GRANTEE: **CITY OF ARLINGTON**

GRANTEE'S MAILING ADDRESS (including County):

City of Arlington – Strategic Initiatives
P.O. Box 90231, MS#01-0300
Arlington, Texas 76004-3231
(Tarrant County)

CONSIDERATION: Ten Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged.

EASEMENT PROPERTY: **Being more particularly described in the attached Exhibits A.**

Grantor, for the consideration paid to the Grantor and other good and valuable consideration, hereby grants, sells, and conveys to Grantee, its successors and assigns, an exclusive, perpetual easement for the construction, operation, maintenance, replacement, upgrade, and repair of a Drainage Facility (hereafter referred to as "Facility"). The Facility includes all incidental underground and aboveground attachments, equipment and appurtenances, including but not limited to manholes, pipelines, junction boxes, inlets, flumes, headwalls, wingwalls, slope pavement, gabions, rock rip-rap, drop structures and access ramps, and other erosion control measures in, upon, under and across a portion of the Easement Property and more fully described in Exhibits A attached hereto and incorporated herein for all purposes, together with the right and privilege at any and all times to enter the Easement Property, or any part thereof, for the purpose of constructing, operating, maintaining, replacing, upgrading, and repairing said Facility.

In no event shall Grantor:
(i) use the Easement Property in any manner, which interferes in any material way or is inconsistent with the rights granted hereunder, or
(ii) erect or permit to be erected within the Easement Property a permanent structure or building, including, but not limited to, monument sign, pole sign, billboard, brick or masonry fences or walls or other structures that require a building permit, or any structure not requiring a building permit but which may threaten the structural integrity or capacity of the Facility and its appurtenances.

Grantee shall be obligated to restore the surface of the Easement Property at Grantee's sole cost and expense, including the restoration of any sidewalks, driveways, or similar surface improvements located upon or adjacent to the Easement Property which may have been removed, relocated, altered, damaged, or destroyed as a result of the Grantee's use of the Easement Property granted hereunder provided, however, that Grantee shall not be obligated to restore or replace irrigation systems or other improvements installed in violation of the provisions and intended use of this Easement Property.

TO HAVE AND TO HOLD the above-described Easement Property, together with all and singular the rights and appurtenances thereto in any way belonging unto Grantee, and Grantee's successors and assigns forever; and Grantor does hereby bind itself and its successors and assigns to warrant and forever defend all and singular the easement unto Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same, or any part thereof.

When the context requires, singular nouns and pronouns include the plural.

[signature pages follow]

Witness my hand this _____ day of _____, 20___.

GRANTOR:

ARLINGTON INDEPENDENT SCHOOL DISTRICT

By: _____
Sarah McMurrough
President of the Board of Trustees

State of Texas §
§ **Corporate Acknowledgment**
County of Tarrant §

BEFORE ME, the undersigned authority, on this day personally appeared **Sarah McMurrough,** known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed same for and as the act and deed of **ARLINGTON INDEPENDANT SCHOOL DISTRICT**, and as the **President of the Board of Trustees** thereof, and for the purposes and consideration therein expressed and in the capacity therein stated.

Given under my hand and seal of office this the ____ day of _____, 20____.

(seal)

_____
Notary Public in and for
The State of Texas

Witness my hand this _____ day of _____, 20___.

GRANTEE:

CITY OF ARLINGTON

By: _____
Trey Yelverton
City Manager

APPROVED AS TO FORM
Molly Shortall, City Attorney

By: _____

State of Texas §
§ **City Acknowledgment**
County of Tarrant §

BEFORE ME, the undersigned authority, on this day personally appeared **Trey Yelverton,** known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed same for and as the act and deed of **City of Arlington**, a municipal corporation of Tarrant County, State of Texas, and as the **City Manager** thereof, and for the purposes and consideration therein expressed and in the capacity therein stated.

Given under my hand and seal of office this the _____ day of _____, 20___.

(seal)

_____
Notary Public in and for
The State of Texas

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
LOT 3, J. BALCH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

BEING a 0.2061-acre tract of land located in the John Balch Survey, Abstract No. 83, City of Arlington, Tarrant County, Texas, said 0.2061-acre tract of land being a portion of **LOT 3, J. BALCH ADDITION**, being an addition to the City of Arlington, Texas, according to the plat recorded in Volume 388-214, Page 44, Official Public Records, Tarrant County, Texas (O.P.R.T.C.T.), said 0.2061-acre tract of land also being a portion of that certain tract of land conveyed to **ARLINGTON INDEPENDENT SCHOOL DISTRICT**, by deeds recorded in Tarrant County Clerk's Instrument Numbers D181322798, D181322799 & D181329232, O.P.R.T.C.T., said 0.2061-acre tract of land being more particularly described by metes and bounds as follows:

BEGINNING at a point from which a 1/2-inch iron rod with a cap stamped "Pacheco Koch" found at the south end of a right-of-way corner clip located at the intersection of the north right-of-way line of Highbank Drive and the east right-of-way line of New York Avenue, said beginning point having a NAD83 Texas North Central Zone (4202) grid coordinate of N: 6,926,843.47 and E: 2,406,713.82;

THENCE over and across said Lot 3 the following courses and distances:

North 00°02'15" West, 7.31 feet to the beginning of a non-tangent curve to the left having a radius of 206.75 feet;

Along the said curve to the left, an arc length of 91.54 feet and across a chord which bears North 66°57'59" East, a chord length of 90.79 feet to the beginning of a non-tangent curve to the left having a radius of 197.80 feet;

Along the said curve to the left, an arc length of 79.72 feet and across a chord which bears North 44°19'16" East, a chord length of 79.18 feet to the beginning of a curve to the right having a radius of 27.00 feet;

Along the said curve to the right, an arc length of 6.58 feet and across a chord which bears North 39°45'38" East, a chord length of 6.57 feet;

North 46°44'43" East, 10.81 feet to the beginning of a curve to the right having a radius of 27.00 feet;

Along the said curve to the right, an arc length of 10.32 feet and across a chord which bears North 57°41'40" East, a chord length of 10.26 feet;

North 68°38'37" East, 0.86 feet to the beginning of a curve to the right having a radius of 7.00 feet;

Along the said curve to the right, an arc length of 13.32 feet and across a chord which bears South 56°50'13" East, a chord length of 11.40 feet;

South 03°30'11" West, 23.26 feet;

South 35°55'14" East, 21.04 feet;

South 71°14'47" East, 14.89 feet;

South 00°11'33" East, 17.85 feet;

South 14°06'18" West, 32.96 feet to a point from which a 1/2" iron rod with a cap stamped "Pacheco Koch" found at the south end of a right-of-way corner clip located at the intersection of the north right-of-way line of Highbank Drive an the west right-of-way line of Sherry Street, bears South 66°49'19" East, 1,548.17 feet;

Spooner & Associates, Inc., 309 Byers Street, Suite 100, Euless, Texas 76039 - PH. 817-685-8448 - espooner@spoonersurveyors.com - S&A 25095

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
LOT 3, J. BALCH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

South 87°18'14" West, 74.39 feet;

South 84°28'50" West, 15.96 feet;

South 73°01'31" West, 32.03 feet;

South 87°30'42" West, 17.68 feet;

South 88°15'09" West, 48.55 feet to the **POINT OF BEGINNING**.

The hereinabove described tract of land contains a computed area of **0.2061 acres (8,976 square feet)** of land, more or less.

The bearings and distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas North Central Zone 4202, and are based on the North American Datum of 1983, 2011 Adjustment. All areas shown hereon are calculated based on surface measurements.

I Eric S. Spooner, a Registered Professional Land Surveyor in the State of Texas, do hereby state that the foregoing description accurately sets out the metes and bounds description of the easement tract described herein.

12-29-25

STATE OF TEXAS
REGISTERED
ERIC S. SPOONER
5922
PROFESSIONAL
LAND SURVEYOR

Eric S. Spooner, RPLS
Spooner & Associates, Inc.
Texas Registration No. 5922
TBPLS Firm No. 10054900

MAP OF EXHIBIT "A"

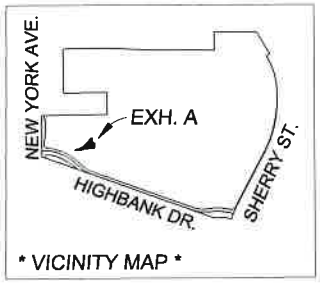
SEE ATTACHED METES & BOUNDS DESCRIPTION ON PAGES 1 & 2 HEREIN

0 20' 40'

GRAPHIC SCALE IN FEET
1" = 40'

LINE TABLE		
NO.	DIRECTION	DIST.
L1	N00°02'15"W	7.31'
L2	N46°44'43"E	10.81'
L3	N68°38'37"E	0.86'
L4	S03°30'11"W	23.26'
L5	S35°55'14"E	21.04'
L6	S71°14'47"E	14.89'
L7	S00°11'33"E	17.85'
L8	S14°06'18"W	32.96'
L9	S87°18'14"W	74.39'
L10	S84°28'50"W	15.96'
L11	S73°01'31"W	32.03'
L12	S87°30'42"W	17.68'
L13	S88°15'09"W	48.55'

CURVE TABLE				
NO.	RADIUS	LENGTH	CH. BEARING	CH. LENGTH
C1	206.75'	91.54'	N66°57'59"E	90.79'
C2	197.80'	79.72'	N44°19'16"E	79.18'
C3	27.00'	6.58'	N39°45'38"E	6.57'
C4	27.00'	10.32'	N57°41'40"E	10.26'
C5	7.00'	13.32'	S56°50'13"E	11.40'



* VICINITY MAP *

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
0.2061 ACRES (8,976 SQ. FT.)

JOHN BALCH SURVEY
ABSTRACT NO. 83

TO A 1/2" CIRF STAMPED "PACHECO KOCH" FOUND AT THE SOUTH END OF A RIGHT-OF-WAY CORNER CLIP LOCATED AT THE INTERSECTION OF THE NORTH RIGHT-OF-WAY LINE OF HIGHBANK DR. AND THE EAST RIGHT-OF-WAY LINE OF NEW YORK AVE.

N84°50'06"W ~ 619.63'

TO A 1/2" CIRF STAMPED "PACHECO KOCH" FOUND AT THE SOUTH END OF A RIGHT-OF-WAY CORNER CLIP LOCATED AT THE INTERSECTION OF THE NORTH RIGHT-OF-WAY LINE OF HIGHBANK DR. AND THE WEST RIGHT-OF-WAY LINE OF SHERRY ST.

S66°49'19"E ~ 1548.17'

POINT OF BEGINNING
N:6,926,843.47
E:2,406,713.82
(GRID~NAD83)

LOT 3
J. BALCH ADDITION
VOL. 388-214, PG. 44
O.P.R.T.C.T.

OWNER
ARLINGTON INDEPENDENT SCHOOL DISTRICT
INS. NO'S. D181322798, D181322799 & D181329232
O.P.R.T.C.T.

HIGHBANK DRIVE
(VARIABLE WIDTH PUBLIC R.O.W.)

EX. R.O.W.

NOTE: The bearings and distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas North Central Zone 4202, and are based on the North American Datum of 1983, 2011 Adjustment. All areas shown hereon are calculated based on surface measurements.

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
LOT 3, J. BALCH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

PROPERTY: ARLINGTON INDEPENDENT SCHOOL DISTRICT, INS. NO'S. D181322798, D181322799, D181329232, O.P.R.T.C.T.

PROPERTY ACREAGE: 64.003 ACRES (PLAT)

25095 BOWIE DRAINAGE ESMT.dwg | DRAWN BY: B. SMITH | CHECKED BY: E. SPOONER

SPOONER & ASSOCIATES
REGISTERED PROFESSIONAL LAND SURVEYORS
OVER 30 YEARS OF SERVICE
309 BYERS STREET, SUITE 100, EULESS, TEXAS 76039
(817) 685-8448 WWW.SPOONERSURVEYORS.COM
TBPLS FIRM NO. 10054900

12-29-25

STATE OF TEXAS
REGISTERED
ERIC S. SPOONER
5922
PROFESSIONAL
LAND SURVEYOR

After recording, return to:
Real Estate Manager
City of Arlington-Office of Strategic Initiatives
P.O. Box 90231, MS#01-0260
Arlington, Texas 76004-3231

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DECLARATION OF DRAINAGE IMPROVEMENT MAINTENANCE COVENANTS AND RESTRICTIONS

THE STATE OF TEXAS §
§ **KNOW ALL MEN BY THESE PRESENTS**
COUNTY OF TARRANT §

DEFINITIONS

IN THIS INSTRUMENT the following definitions shall apply:

ADDITION: A proposed *select one* ☐commercial | ☐ residential | ☐mixed use development to be located within the **CITY** upon the **PROPERTY** and known as:

Bowie High School Softball Field
name of development

FACILITIES: Private stormwater infrastructure and post construction Best Management Practices (BMPs), structural or non-structural, located within the **EASEMENT** or elsewhere on the **PROPERTY** as shown on the approved plans, designed, developed, constructed, operated, and maintained to manage the quality and/or quantity of stormwater. **FACILITIES** include, but are not limited to, storm drains, flumes, manholes, inlets, headwalls, outfall structures, channels, velocity dissipation devices, catchment basins, detention systems, vegetated swales, filter strips, permeable pavement, rainwater harvesting, subsurface treatment devices, and natural area preservation. The location and dimensions of **FACILITIES** are shown and more particularly described in **EXHIBIT "A"** which shall consist of a legal description and survey drawing identifying the area(s) of the Property occupied by the **FACILITIES**. The **FACILITIES** shall be constructed and maintained in accordance with the approved construction plans and design specifications (**"PLAN EXCERPTS"**) attached hereto in **EXHIBIT "B"** and incorporated herein by reference. The complete set of approved plans is maintained on file with the **CITY** and in compliance with the Operations and Maintenance requirements of the City's Design Criteria Manual, applicable ordinances, and in accordance with generally accepted engineering practices and current stormwater management standards recognized by the City.

CITY: City of Arlington, a municipal corporation of Tarrant County, Texas.

CONSIDERATION: This **DECLARATION** is made in consideration of the benefits accruing to **DECLARANT** as the current **OWNER** of the **PROPERTY** by reason of the **FACILITIES**, conditions, and covenants herein set forth, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged.

COVENANTS AND RESTRICTIONS: The covenants, conditions and restrictions set forth in this **DECLARATION**, including the **MAINTENANCE OBLIGATIONS**.

DECLARANT OR OWNER: **Arlington Independent School District** ("AISD"), a local unit of government, duly organized and operating under the laws of the State of Texas, acting by and through its President of the Board of Trustees, Sarah McMurrough, of Tarrant County, Texas.

DECLARATION: This Declaration of Drainage Improvement Maintenance Covenants and Restrictions.

EASEMENT: Those portions of the **PROPERTY** described and identified as a Drainage Easement on the plat of the **PROPERTY** identified herein., as more particularly described in **EXHIBIT "A"**.

MAINTENANCE OBLIGATIONS: The maintenance and operation of the **FACILITIES** in accordance with **EXHIBIT "C" (OPERATIONS AND MAINTENANCE PLAN)**, the approved plans, standard practices, the Design Criteria Manual, applicable ordinances, generally accepted engineering practices, and other regional stormwater management standards recognized by the City, and any applicable manufacturers' instructions set forth in this **DECLARATION**.

Property: Lot 1, of the R.M. Walsh Addition, an addition to the City of Arlington, Tarrant County, Texas, according to the plat recorded in Instrument Number D200020368, of the Official Public Records of Tarrant County, Texas (O.P.R.T.C.T.).

Being the real property benefitted by the **FACILITIES** and subject to the **COVENANTS AND RESTRICTIONS**, and any and all lots created therefrom abutting, adjacent, or served by the **FACILITIES**.

RECITATIONS

WHEREAS, **DECLARANT** is the **OWNER** of the **PROPERTY**, and

WHEREAS, **DECLARANT** proposes to develop the **ADDITION** upon the **PROPERTY**, and

WHEREAS, the **FACILITIES** are identified in **EXHIBIT "B"**, and certain **FACILITIES** located within the **EASEMENT** as described in **EXHIBIT "A"**, and

WHEREAS, **CITY** has permitted **DECLARANT** to construct the **FACILITIES** provided that **DECLARANT** release the **CITY** from any and all responsibility connected with the development, operation and maintenance of the **FACILITIES** whether currently existing or to be constructed by **DECLARANT**; and

WHEREAS, it is expressly contemplated that **DECLARANT** shall impose upon the current and future **OWNER**(s) of the **PROPERTY** the full obligation and responsibility of maintenance and operation of the **FACILITIES** by means of the **COVENANTS AND RESTRICTIONS** upon the **PROPERTY**;

COVENANTS AND RESTRICTIONS

NOW, THEREFORE, for the **CONSIDERATION, DECLARANT** and **CITY** contract and agree, and **DECLARANT** does hereby declare, that the **PROPERTY** is and shall in perpetuity be subject to the **COVENANTS AND RESTRICTIONS**, which shall run with the land and bind all parties having right, title, or interest in or to the **PROPERTY** and their respective heirs, successors, and assigns, and which inure to the benefit of each **OWNER** and the **CITY**:

1. All matters stated in the above definitions and recitations pertaining to this **DECLARATION** are true and correct and are hereby incorporated within the body of this **DECLARATION** as if copied herein in their entirety.

2. Each contract, deed, deed of trust or other instrument of conveyance which may be hereafter executed with respect to any portion of the **PROPERTY** shall require every grantee thereof to accept the full joint and several obligation, responsibility, and liability for the performance of the obligations stated herein. Nevertheless, regardless of whether or not such acceptance was required, each contract, deed, or conveyance of any kind conveying the **PROPERTY**, or any part thereof, shall conclusively be presumed to have been executed, delivered, and accepted subject to the covenants, conditions and restrictions herein; and such conclusive presumption shall apply regardless of whether or not such covenants, conditions and restrictions are referred to in any such contract, deed or conveyance.

3. The full obligation and responsibility of construction, maintenance, and operation of the **FACILITIES** shall be borne by **DECLARANT** and shall be covenants running with the land inuring to the benefit of and binding upon all parties having any right, title or interest in any portion of the **PROPERTY**, and their heirs, legal representatives, successors and assigns. It is understood and agreed that at such time as **DECLARANT** conveys or transfers its entire fee simple interest in the **PROPERTY**, **DECLARANT** shall be released and discharged from any and all liability for the performance of any of the **COVENANTS AND RESTRICTIONS** first arising from and after the date of the due recordation of a deed as to such transfer or conveyance. Without limiting the foregoing, upon the conveyance by **DECLARANT** of its entire fee simple interest in the **PROPERTY**, and upon each subsequent conveyance of a fee simple interest in the **PROPERTY**, each successive **OWNER** shall automatically be deemed to have assumed all rights, obligations, duties and responsibilities of **DECLARANT** hereunder and **DECLARANT** and the previous **OWNER** shall be released from any and all liability for such rights, obligations, duties and responsibilities.

4. The **CITY** will not be responsible for the design, development, construction, operation or maintenance or use of the **FACILITIES**, which shall be developed and constructed by **DECLARANT or the then successor OWNER of the PROPERTY.**

5. **DECLARANT** or the then successor **OWNER** of the **PROPERTY** shall design, develop, construct, operate and maintain the **FACILITIES** in conformity with any and all applicable federal, state, and municipal laws and ordinances, and the provisions contained herein.

6. **MAINTENANCE AND OPERATION. DECLARANT** or each successor **OWNER** of the **PROPERTY** will operate and maintain the **FACILITIES.** This responsibility will include, but is not limited to, the following:

a. The **OWNER** shall maintain the **FACILITIES** in accordance with **EXHIBIT "C" (OPERATIONS AND MAINTENANCE PLAN)**, the City's Design Criteria Manual, Stormwater Pollution Prevention Ordinance, applicable ordinance, and any applicable manufacturer's instructions.

b. Frequent mowing in accordance with **CITY** Ordinances, routine and necessary maintenance of the **FACILITIES** and **EASEMENT.**

c. Periodic removal of debris and sediment from the **FACILITIES** and drainage areas.

d. The **FACILITIES** will be maintained to the designed cross section volume, slope, elevations, vegetation coverage and structural condition in accordance with the approved plans references in **EXHIBIT "B"** and on file with the **CITY.**

e. Areas of erosion will be repaired. Soil materials used in repairs will be of consistent and compatible characteristics with the surrounding materials and shall be compacted to a density equaling that of the undisturbed surrounding material.

f. No additional improvements will be allowed to the **FACILITIES** without advance written permission of the Director of Public Works of the City of Arlington, which approval shall not be unreasonably withheld, conditioned or delayed.

g. The City will inform responsible parties of the required reporting frequency based on the type(s) of **FACILITIES.** Inspection Reports are due to the Director of Public Works or designee of the **CITY**, on or before December 31 each reporting year. The report shall be submitted on a form provided by the City, and shall address the inspection and maintenance of **FACILITIES**, including:
   1. An assessment of the condition of the **FACILITIES**, current as of the date of the report,
   2. A history of maintenance activities performed on the **FACILITIES** during the past year,
   3. The opinion of the **OWNER OR OWNER'S REPRESENTATIVE** regarding the current functionality of the **FACILITIES** and their ability to provide conveyance and/or water quality treatment in accordance with the approved plans referenced in **EXHIBIT "B"** and on file with the **CITY.**

4. Recommendations regarding the need for maintenance or modification of the **FACILITIES** to meet original design specifications or subsequent approved modification.

h. **DECLARANT**, or the then successor **OWNER**, will correct, or if the correction will take longer than the time period specified in this paragraph, begin and thereafter diligently pursue correction of, the condition of the **FACILITIES** or any maintenance deficiencies regarding the **FACILITIES**, including any damages incurred as a result of the deficiencies at **DECLARANT's** or such successor **OWNER**'s expense that the **CITY** reasonably believes necessary for the protection of the public health and safety within thirty (30) days from date of written notice from the **CITY**.

i. **DECLARANT** or any successor **OWNER** shall not seek compensation from the **CITY** for loss of the value of the improvements made hereunder when such improvements are required to be discontinued, removed or corrected.

7. **DECLARANT, OR THE THEN SUCCESSOR OWNER OF THE PROPERTY SHALL INDEMNIFY, DEFEND AND HOLD HARMLESS THE CITY, ITS OFFICERS, EMPLOYEES AND AGENTS FROM ANY DIRECT OR INDIRECT LOSS, DAMAGE, LIABILITY OR EXPENSE AND ATTORNEYS' FEES FOR ANY CAUSE OF ACTION WHATSOEVER, ARISING OUT OF DESIGN, DEVELOPMENT, CONSTRUCTION, OPERATION, MAINTENANCE, CONDITION, INSPECTION, OR USE OF THE FACILITIES, INCLUDING THE NONPERFORMANCE OF ANY TERMS OR CONDITIONS ON THE PART OF DECLARANT OR SUCH SUCCESSOR OWNER UNDER THIS AGREEMENT.**

8. **DECLARANT** and any successor **OWNER** shall not prevent, obstruct, or impede the **CITY** or any of its agents from entering upon the **PROPERTY**, **EASEMENT**, or **FACILITIES** for such purposes as are incident to the provision of any municipal service within the **PROPERTY** or in connection with the maintenance or inspection of the municipal drainage system or **FACILITIES** as defined herein.

9. **Enforcement.** If any person, persons, corporation, or entity of any other character, violates or attempts to violate the **COVENANTS AND RESTRICTIONS**, it will be lawful for the **CITY**, its successors and assigns, to prosecute proceedings at law, or in equity, against the person or entity violating or attempting to violate the **COVENANTS AND RESTRICTIONS** and to prevent said person or entity from violating or attempting to violate the **COVENANTS AND RESTRICTIONS**, to enforce the provisions of the **COVENANTS AND RESTRICTIONS**, and to recover such other relief and damages allowed by law or equity. The failure at any time to enforce the **COVENANTS AND RESTRICTIONS** by the **CITY**, its successors and assigns, whether any violations hereof are known or not, does not constitute a waiver or estoppel of the right to do so. **DECLARANT, OR THE THEN SUCCESSOR OWNER OF THE PROPERTY SHALL BE LIABLE TO THE CITY FOR THE FAILURE TO PERFORM THE MAINTENANCE OBLIGATIONS,** and in the event any such **OWNER** does not perform the **MAINTENANCE OBLIGATIONS**, agrees: (a) that the **CITY** at its option may perform the **MAINTENANCE OBLIGATIONS**, (b) to indemnify and hold harmless the **CITY** for all costs necessary to perform the **MAINTENANCE OBLIGATIONS**, (c) to reimburse the **CITY** for the said costs on or before the expiration of 30 days after the **CITY** gives written notice of the sums due, and (d) that the said sums, together with interest calculated at the highest rate allowed by law, may be secured

by a lien on the **PROPERTY** perfected in accordance with the laws of the State of Texas and effective after the filing of a lien instrument in the Official Public Records of Tarrant County, Texas reciting the default and the sums remaining unpaid, to secure the payment of all costs necessary to perform the **MAINTENANCE OBLIGATIONS.**

10. **Modification and Amendment.** This **DECLARATION** may only be modified, amended, or terminated upon the filing of a written modification, amendment, or termination document in the Official Public Records of Tarrant County, Texas, executed, acknowledged, and approved by (a) the **CITY**; (b) all of the **OWNERS** of the **PROPERTY** at the time of the modification, amendment, or termination; (c) a majority of the Board of Directors of the Owners Association, if any; and (d) any mortgagees holding first lien security interests on any portion of the **PROPERTY.**

11. **Recordation.** This **DECLARATION** shall be filed of record in the Official Public Records of Tarrant County, Texas, and shall bind all future **OWNERS** of any part of the **PROPERTY** and shall for all purposes be considered covenants running with the land.

WITNESS my hand this _____ day of _____, 2026.

DECLARANT

Arlington Independent School District

By: _____
Sarah McMurrough,
President of the Board of Trustees

WITNESS my hand this _____ day of _____, 2026.

THE CITY OF ARLINGTON

By: _____
Trey Yelverton
City Manager

APPROVED AS TO FORM
Molly Shortall, City Attorney

By: _____

THE STATE OF TEXAS §
§ CORPORATE ACKNOWLEDGMENT
COUNTY OF TARRANT §

BEFORE ME, the undersigned authority, on this day personally appeared Sarah McMurrough, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed same for and as the act and deed of **Arlington Independent School District** ("AISD"), a local unit of government, duly organized and operating under the laws of the State of Texas, and as the **President of the Board of Trustees** thereof, for the purposes and consideration therein expressed and in the capacity therein stated.

GIVEN under my hand and seal of office this the _____ day of _____, 2026.

_____

(seal) Notary Public in and for
The State of Texas

_____

My commission expires on _____

****

THE STATE OF TEXAS §
§ **CORPORATE ACKNOWLEDGMENT**
COUNTY OF TARRANT §

BEFORE ME, the undersigned authority, on this day personally appeared **Trey Yelverton,** known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed same for and as the act and deed of **The City of Arlington,** a municipal corporation of Tarrant County, State of Texas, and as the **City Manager** thereof, and for the purposes and consideration therein expressed and in the capacity therein stated.

GIVEN under my hand and seal of office this the _____ day of _____, 2026.

_____

(seal) Notary Public in and for
The State of Texas

My commission expires on _____

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
LOT 3, J. BALCH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

BEING a 0.2061-acre tract of land located in the John Balch Survey, Abstract No. 83, City of Arlington, Tarrant County, Texas, said 0.2061-acre tract of land being a portion of **LOT 3, J. BALCH ADDITION**, being an addition to the City of Arlington, Texas, according to the plat recorded in Volume 388-214, Page 44, Official Public Records, Tarrant County, Texas (O.P.R.T.C.T.), said 0.2061-acre tract of land also being a portion of that certain tract of land conveyed to **ARLINGTON INDEPENDENT SCHOOL DISTRICT**, by deeds recorded in Tarrant County Clerk's Instrument Numbers D181322798, D181322799 & D181329232, O.P.R.T.C.T., said 0.2061-acre tract of land being more particularly described by metes and bounds as follows:

BEGINNING at a point from which a 1/2-inch iron rod with a cap stamped "Pacheco Koch" found at the south end of a right-of-way corner clip located at the intersection of the north right-of-way line of Highbank Drive and the east right-of-way line of New York Avenue, said beginning point having a NAD83 Texas North Central Zone (4202) grid coordinate of N: 6,926,843.47 and E: 2,406,713.82;

THENCE over and across said Lot 3 the following courses and distances:

North 00°02'15" West, 7.31 feet to the beginning of a non-tangent curve to the left having a radius of 206.75 feet;

Along the said curve to the left, an arc length of 91.54 feet and across a chord which bears North 66°57'59" East, a chord length of 90.79 feet to the beginning of a non-tangent curve to the left having a radius of 197.80 feet;

Along the said curve to the left, an arc length of 79.72 feet and across a chord which bears North 44°19'16" East, a chord length of 79.18 feet to the beginning of a curve to the right having a radius of 27.00 feet;

Along the said curve to the right, an arc length of 6.58 feet and across a chord which bears North 39°45'38" East, a chord length of 6.57 feet;

North 46°44'43" East, 10.81 feet to the beginning of a curve to the right having a radius of 27.00 feet;

Along the said curve to the right, an arc length of 10.32 feet and across a chord which bears North 57°41'40" East, a chord length of 10.26 feet;

North 68°38'37" East, 0.86 feet to the beginning of a curve to the right having a radius of 7.00 feet;

Along the said curve to the right, an arc length of 13.32 feet and across a chord which bears South 56°50'13" East, a chord length of 11.40 feet;

South 03°30'11" West, 23.26 feet;

South 35°55'14" East, 21.04 feet;

South 71°14'47" East, 14.89 feet;

South 00°11'33" East, 17.85 feet;

South 14°06'18" West, 32.96 feet to a point from which a 1/2" iron rod with a cap stamped "Pacheco Koch" found at the south end of a right-of-way corner clip located at the intersection of the north right-of-way line of Highbank Drive an the west right-of-way line of Sherry Street, bears South 66°49'19" East, 1,548.17 feet;

Spooner & Associates, Inc., 309 Byers Street, Suite 100, Euless, Texas 76039 - PH. 817-685-8448 - espooner@spoonersurveyors.com - S&A 25095

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
LOT 3, J. BALCH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

South 87°18'14" West, 74.39 feet;

South 84°28'50" West, 15.96 feet;

South 73°01'31" West, 32.03 feet;

South 87°30'42" West, 17.68 feet;

South 88°15'09" West, 48.55 feet to the **POINT OF BEGINNING**.

The hereinabove described tract of land contains a computed area of **0.2061 acres (8,976 square feet)** of land, more or less.

The bearings and distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas North Central Zone 4202, and are based on the North American Datum of 1983, 2011 Adjustment. All areas shown hereon are calculated based on surface measurements.

I Eric S. Spooner, a Registered Professional Land Surveyor in the State of Texas, do hereby state that the foregoing description accurately sets out the metes and bounds description of the easement tract described herein.



Eric S. Spooner, RPLS
Spooner & Associates, Inc.
Texas Registration No. 5922
TBPLS Firm No. 10054900

MAP OF EXHIBIT "A"

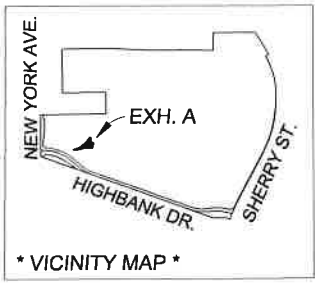
SEE ATTACHED METES & BOUNDS DESCRIPTION ON PAGES 1 & 2 HEREIN

0 20' 40'

GRAPHIC SCALE IN FEET
1" = 40'

LINE TABLE		
NO.	DIRECTION	DIST.
L1	N00°02'15"W	7.31'
L2	N46°44'43"E	10.81'
L3	N68°38'37"E	0.86'
L4	S03°30'11"W	23.26'
L5	S35°55'14"E	21.04'
L6	S71°14'47"E	14.89'
L7	S00°11'33"E	17.85'
L8	S14°06'18"W	32.96'
L9	S87°18'14"W	74.39'
L10	S84°28'50"W	15.96'
L11	S73°01'31"W	32.03'
L12	S87°30'42"W	17.68'
L13	S88°15'09"W	48.55'

CURVE TABLE				
NO.	RADIUS	LENGTH	CH. BEARING	CH. LENGTH
C1	206.75'	91.54'	N66°57'59"E	90.79'
C2	197.80'	79.72'	N44°19'16"E	79.18'
C3	27.00'	6.58'	N39°45'38"E	6.57'
C4	27.00'	10.32'	N57°41'40"E	10.26'
C5	7.00'	13.32'	S56°50'13"E	11.40'



* VICINITY MAP *

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
0.2061 ACRES (8,976 SQ. FT.)

JOHN BALCH SURVEY
ABSTRACT NO. 83

TO A 1/2" CIRF STAMPED "PACHECO KOCH" FOUND AT THE SOUTH END OF A RIGHT-OF-WAY CORNER CLIP LOCATED AT THE INTERSECTION OF THE NORTH RIGHT-OF-WAY LINE OF HIGHBANK DR. AND THE EAST RIGHT-OF-WAY LINE OF NEW YORK AVE.
N84°50'06"W ~ 619.63'

TO A 1/2" CIRF STAMPED "PACHECO KOCH" FOUND AT THE SOUTH END OF A RIGHT-OF-WAY CORNER CLIP LOCATED AT THE INTERSECTION OF THE NORTH RIGHT-OF-WAY LINE OF HIGHBANK DR. AND THE WEST RIGHT-OF-WAY LINE OF SHERRY ST.
S66°49'19"E ~ 1548.17'

POINT OF BEGINNING
N:6,926,843.47
E:2,406,713.82
(GRID~NAD83)

LOT 3
J. BALCH ADDITION
VOL. 388-214, PG. 44
O.P.R.T.C.T.

OWNER
ARLINGTON INDEPENDENT SCHOOL DISTRICT
INS. NO'S. D181322798, D181322799 & D181329232
O.P.R.T.C.T.

HIGHBANK DRIVE
(VARIABLE WIDTH PUBLIC R.O.W.)
EX. R.O.W.

NOTE: The bearings and distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas North Central Zone 4202, and are based on the North American Datum of 1983, 2011 Adjustment. All areas shown hereon are calculated based on surface measurements.

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
LOT 3, J. BALCH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

PROPERTY: ARLINGTON INDEPENDENT SCHOOL DISTRICT, INS. NO'S. D181322798, D181322799, D181329232, O.P.R.T.C.T.
PROPERTY ACREAGE: 64.003 ACRES (PLAT)
25095 BOWIE DRAINAGE ESMT.dwg | DRAWN BY: B. SMITH | CHECKED BY: E. SPOONER

SPOONER & ASSOCIATES
REGISTERED PROFESSIONAL LAND SURVEYORS
OVER 30 YEARS OF SERVICE
309 BYERS STREET, SUITE 100, EULESS, TEXAS 76039
(817) 685-8448 WWW.SPOONERSURVEYORS.COM
TBPLS FIRM NO. 10054900

12-29-25
STATE OF TEXAS
REGISTERED
ERIC S. SPOONER
5922
PROFESSIONAL
LAND SURVEYOR

Detention / Retention Pond Operation and Maintenance Manual

For

City File Number:
Amanda No. 2024 047626
Project Name: Bowie High School Softball Field
Project Address: 2101 Highbank Dr., Arlington,TX 76018

Lot 3
J. Balch Addition
Volume 388-214, Page 44
O.P.R.T.C.T.

May 14, 2026

Prepared By:
Glenn Engineering Corporation
TBPE Registration No. F-303
4500 Fuller Drive, Suite 220
Irving, Texas 75038
(972) 717-5151

NOTE: Any detention pond modifications affecting the storage capacity or outlet structure of a detention pond will require a new manual and calculations reflecting the altered configuration to be approved by the Engineering Department prior to release for Site Permit. An updated plan view is required for pond modifications affecting only side slopes prior to release of Site Permit. The updated plan view reflecting the modfications must be included in the owner's Operations and Maintenance Manual.

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1. SCOPE AND RESPONSIBILITIES

This O & M manual outlines the purpose of the detention ponds and operating parameters. In order to allow for continued operation, the ponds' areas and related facilities shall be maintained in proper condition.

The on-site management company responsible for the day-to-day operation of the facility shall review and follow the recommendations outlined in this manual.

In addition, the management personnel of *Attachment Number 1* shall direct and/or supervise the implementation of the requirements of this manual and periodically reviews the maintenance schedule with staff and confirm that the maintenance log is being maintained.

2. CITY RESPONSIBILITY

The only responsibility the City of Arlington has in the operation and maintenance of this facility is inspection. The City of Arlington will inspect the basin at a minimum annually and prepare a Notice of Violation (NOV) if required.

Any deficiencies noted on the NOV that are not corrected in the times specified herein will result in criminal fines not exceeding $2,000.00 per day or application of a lien upon the property adequate to cover the required maintenance and/or repair plus administrative costs.

3. PROJECT INFORMATION

Project Name: Bowie High School Softball

Project Location: 2101 Highbank Dr. Arlington, TX 76018

360

A. *DETENTION BASIN PHYSICAL CHARACTERISTICS / STRUCTURES*

Swale Entering Pond from NE side

1 – 12" Pipe and Concrete Headwall Outflow (Inv. Elevation) = 556.75

Pond flowline at outlet 556.75

Pond normal pool elev. N/A

Pond 100 yr. WSEL 560.34

Pond inlet pipe diameter(s) Sheet flow from Swale into Det. Pond Pilot Channel

Pond outlet = 12" TxDOT Conc. Headwall & Pipe on 0.50% Slope

Aerator information (if applicable) N/A

SEE APPENDIX 'A' FOR MANUFACTURER'S VERIFICATION REPORT FOR POND.

SEE APPENDIX 'B' FOR DETAILED CONSTRUCTION DRAWINGS.

B. *DESIGN AND PERFORMANCE CRITERIA*

The pond is designed as underground detention pond comprised of a series of pipes under the ground and is not intended to hold water except during a rain event. During a rain event, water will enter the underground detention pond at a rate greater than it will flow out of the underground detention pond. This results in an increase in the water surface elevation that could rise to the elevation indicated in the drainage calculations and should discharge completely in approximately 3-hours after water begins to enter the underground detention pond. The underground detention pond also outflows into a water quality device which will reduce the discharge of silt into the downstream system.

4. OPERATIONAL PROCEDURES

A. *NORMAL*

Under normal operations, the inflow and outflow of storm water will occur without any need for electrical power or outside assistance. The water level should subside within 3 to 5 hours and eventually empty and does not contain any water.

B. *ABNORMAL INDICATORS*

Observation of certain conditions will indicate the underground detention pond is not operating as designed.

- In the event the outlet system becomes unable to allow the designed discharge flow rate, then the water surface elevation will rise beyond the designed elevation. Water could eventually rise to the elevation of the access manways which will act as an emergency spillway and discharge into the adjacent roadways.
- Also, if water remains in the underground detention pond in excess of 3 days, then it is possible there is some blockage in the system.
- Any water ponding within the site could also indicate some type of obstruction.

- Any sinkholes in the areas of the storm sewer pipes could indicate a problem with piping system.

5. PREVENTIVE MAINTENANCE / INSPECTION

Inspections and maintenance are essential for assuring that the detention pond system continues to operate as designed. In general, a maintenance program will contain the following components:

- Regular inspections
- Review by a Licensed Professional Engineer
- Debris and litter control
- Sediment / pollutant removal
- Written maintenance and repair records.

Inspections of the storm sewer system and underground detention pond shall be in accordance with the following:

A. Monthly Maintenance

Monthly and/or within 24 hours after every storm event greater than 1.0 inch:

- Remove trash and debris from the site.
- Check and clear outfall structure of any obstructions.
- Check for standing water in the underground detention pond and repair if needed to ensure stormwater flows to the outlet structure.

B. Quarterly Maintenance

- Inspect the collection system (i.e., catch basin, piping, grassed swales) for proper functioning. Clear accumulated trash from basin grates, and basin bottoms, and check piping for obstructions.
- Check inlet pipes for undercutting. Repair if necessary.
- Repair any broken pipes.

C. Semi-Annual Maintenance

- Remove accumulated sediment from bottom of underground detention pond.
- Repair any broken pipes immediately.

D. General Maintenance

- All components of the underground detention pond are to be kept in working order.

E. Maintenance Log Records

Written maintenance and repair records shall be maintained by the party or parties signing the O&M manual and shall be provided to the City upon request. Suggested form for maintenance records can be found in Appendix.

F. Manholes

- Monitor monthly during construction and every 6 months thereafter unless problems develop.
- When monitoring manholes, these items should be noted:
  - Observe and document general conditions of manholes. Check for cracks or other signs of deterioration.
  - Measure and record depth of water surface from lid.
  - Note whether water is clear or cloudy.
  - Note sand or silt in the bottom of the manhole. If bottom is covered, measure the depth.
  - Note condition of inlet and outlet pipes.

G. Intake / Outlet Structures

- Observe condition of appurtenant structures in relation to the as-built facilities.
- Monitor every 1 to 2 years or following 2-inch storm event.
- When monitoring, the following items should be noted:
  - General condition of intake / outlet structure.
  - Condition of riprap, if any.
  - Check if there is a trash rack in place and if so, if it needs cleaning.
  - Check for signs of recent erosion in the vicinity of the structure.
  - Check the vicinity of the structure for sinkholes.

H. Flumes

- Observe / document standing water areas.

I. Stormwater Quality Devices

- Observe / document clogging of filters and/or other devices
- Verify depth of silt accumulation in water quality devices.
- Obtain professional services to properly clean devices.

6. Maintenance & Repair

Table 1: Maintenance and Repair of Stormwater Ponds

Maintenance Component	Defect or Problem	Condition When Maintenance is Needed	Recommended Maintenance to Correct Problem
Storage Areas	Flooding	• Water is flowing over or is approaching the top of the pond	• Check storm drain pipes and structures for blockage. Ensure valves are open. Remove obstructions to restore flow. • Evaluate and remove excessive sediment from pond storage areas. • Contact a Registered Professional Engineer to evaluate the source of flooding or provide design modifications.
Structures & Piping Includes: • flow splitters • vaults • inlets • bypasses • valves • catch basins • gates	Damaged or missing components	• Flow control assembly is not working properly (e.g. loose, bent, unattached, etc.).	• Repair or replace valves, gates, orifices and pipes as necessary with similar components. • Divert flows when needed.
	Obstruction or blockage	• Water does not flow in, through, or out of the structure or piping.	• Remove obstructions to restore flow (e.g. remove trash, debris, sediment or vegetation as necessary). • Jet rodders may be used to clean piping.
Water Quality Devices	Device not filtering properly	• Silt has accumulated and prevents proper operation.	• Obtain vactor truck services to clean or contact equipment manufacturer.

A. Repairs, Replacements and Additions

System repairs should always be to the original design standards or better. Replacement and additions should be treated as original construction.

7. Safety

Proper precautions should be maintained when working and inspecting within the detention pond areas. Do not enter manholes or drainage structures without proper equipment and safety devices. Observe safety fencing and retaining walls to prevent falls. Do not enter the pond areas at any time during a rain event.

ATTACHMENT NUMBER 1

MAINTENANCE ACKNOWLEDGEMENT

I acknowledge and agree by my signature below that I am responsible for the performance of the detention basin maintenance as defined in the attached Operation and Maintenance (O&M) manual. I agree to notify the City of Arlington of any problems with the system and / or prior to any changes to the system or responsible party.

Print Name: _____

Title: _____

Email Address: _____

Address: _____

Phone: _____

Driver License Number: _____ Date of Birth: _____

Signature: _____

Date: _____

Note: The legally responsible party should not be a homeowners association unless more than 50% of the lots have been sold and a resident of the subdivision has been named the president.

I, _____, Notary Public in the State of _____

County of _____, do hereby certify that _____

_____ personally appeared before me this _____

Day of _____, _____, and acknowledge the die execution of forgoing the maintenance requirement s identified in the attached O&M manual.
Witness my hand and official seal,

My commission expires _____

APPENDIX 'A' Inspection Checklist / Log Forms

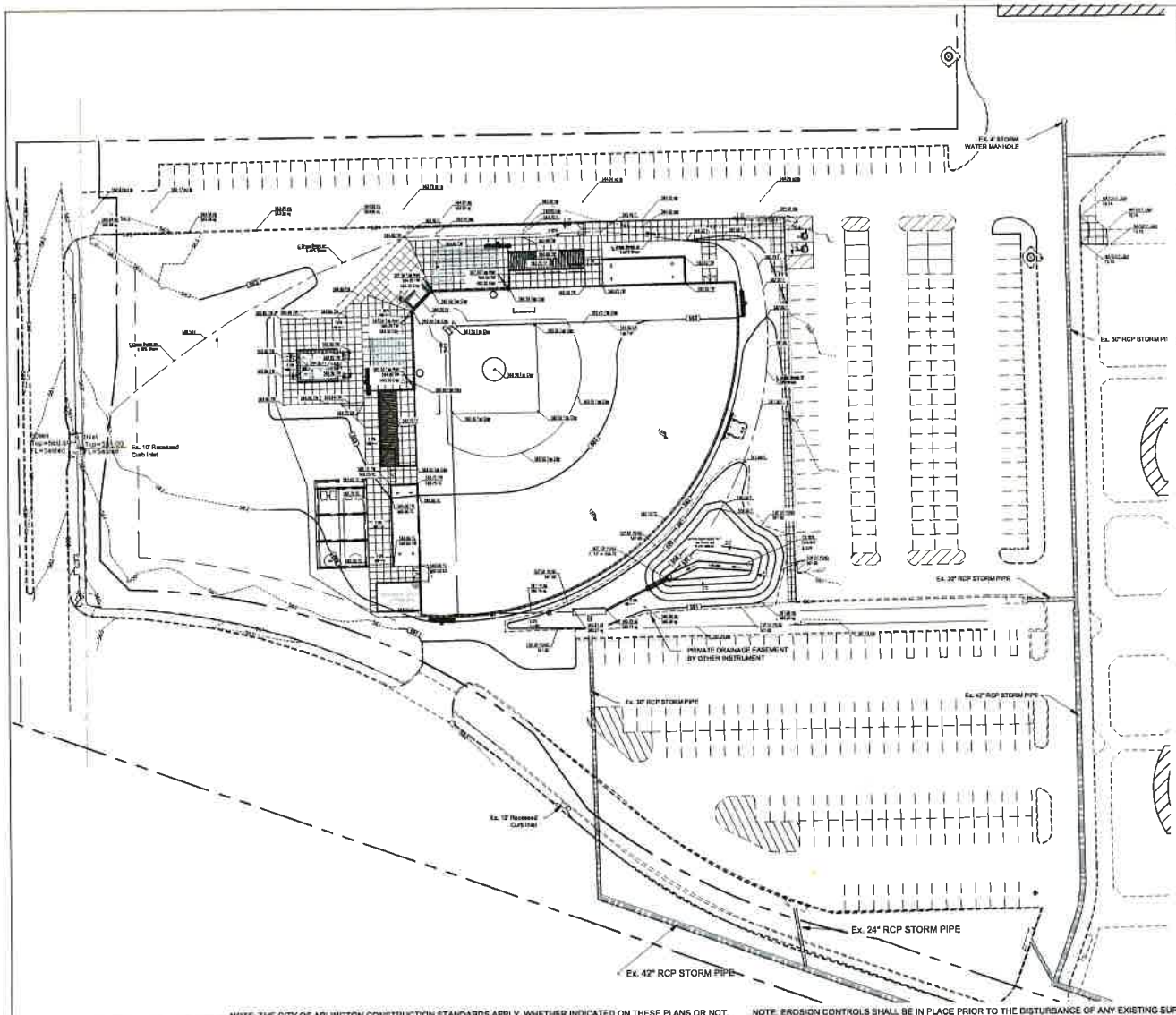
INSPECTION CHECKLIST CHARTS

FREQUENT INSPECTION	DATE	REPAIRS REQUIRED	REPAIRS MADE	NOTES
Mowing				
Remove trash and debris				
Inspect irrigation system operation				
Remove grass clippings				
Violations noted				

MINOR INSPECTION	DATE	REPAIRS REQUIRED	REPAIRS MADE	NOTES
Condition of Pond				
Amount of silt in pond				
Amount of silt in flume				
Amount of ponded water				
Amount of wetland vegetation				
Location of Erosion				
Percent of vegetation				
Condition of trash guard				
Location of erosion				

GLENN ENGINEERING

MAJOR INSPECTIONS	DATE	REPAIRS REQUIRED	REPAIRS MADE	NOTES
Condition of Stormwater Quality Structure				
Type of Stormwater Quality Structure				
Structure type and Condition				
Condition of rip-rap				
Condition of filtration system				
Berm or Embankment Settlement				
Location of erosion				
Evidence of Animals				
Evidence of Aquatic life				
Condition of Aeration Fountain				



NOTE: THE CITY OF ARLINGTON CONSTRUCTION STANDARDS APPLY, WHETHER INDICATED ON THESE PLANS OR NOT.

NOTE: EROSION CONTROLS SHALL BE IN PLACE PRIOR TO THE DISTURBANCE OF ANY EXISTING SURFACE

GENERAL GRADING AND DRAINAGE NOTES

1. ALL WORK SHALL BE IN ACCORDANCE WITH THESE PLANS AND CITY OF ARLINGTON STANDARDS AND SPECIFICATIONS.
2. ALL PROPOSED CONTOURS AND APPROXIMATE PROPOSED SPOT ELEVATIONS AND DESIGNATED GRADES SHALL BE USED IN THE EVENT OF ANY DISCREPANCIES.
3. THE GENERAL CONTRACTOR AND ALL SUBCONTRACTORS SHALL VERIFY THE SUITABILITY OF ALL EXISTING AND PROPOSED SITE CONDITIONS INCLUDING GRADES AND DIMENSIONS BEFORE COMMENCEMENT OF ANY CONSTRUCTION. IN THE EVENT OF ANY CONFLICT AND PRIOR TO COMMENCEMENT OF ANY CONSTRUCTION, THE CONTRACTOR SHALL NOTIFY LANDSCAPE ARCHITECTS OF PROPOSED GRADE TO ACCOMPLISH SPOT DRAINAGE ARE ACCEPTABLE.
4. FINISH GRADE SHALL BE PROPOSED AWAY FROM ALL FOUNDATIONS AND STRUCTURES.
5. ALL SPOT ELEVATIONS ARE TOP OF PAVEMENT OR GUTTER TO OBTAIN TOP OF CURB ELEVATION, ADD 0.5'(+).
6. GROUND SHALL BE SLOPED FROM STRUCTURAL WALLS.
7. FILL SHALL BE PLACED IN ACCORDANCE WITH THE GEOTECHNICAL INVESTIGATION AND SOILS REPORT RECOMMENDATIONS.
8. ANY UNUSED EXCAVATION SHALL BE USED AS DIRECTED BY THE OWNER OR THE ENGINEER.
9. IT IS THE RESPONSIBILITY OF THE CONTRACTOR TO LOCATE AND/OR ESTABLISH A BENCHMARK PRIOR TO CONSTRUCTION AND MAINTAIN THE BENCHMARK DURING CONSTRUCTION.
10. THE LOCATIONS OF ALL UTILITIES SHOWN ON THE PLANS ARE TAKEN FROM AVAILABLE PUBLIC RECORDS. THE EXACT LOCATION AND DEPTH OF ALL UTILITIES INDICATED MUST BE DETERMINED BY THE CONTRACTOR. IT SHALL BE THE DUTY OF THE CONTRACTOR TO ASCERTAIN WHETHER ANY ADDITIONAL FACILITIES OTHER THAN THOSE SHOWN ON THE PLANS MAY BE ENCOUNTERED.
11. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO PROTECT ALL EXISTING UTILITIES IN THE CONSTRUCTION OF THIS PROJECT. ANY UTILITIES DAMAGED DURING THE CONSTRUCTION OF THIS PROJECT SHALL BE REPAIRED BY THE CONTRACTOR'S EXPENSE.
12. NO WATER WELLS EXIST ON SITE.
13. THIS SITE IS ASSUMED TO BE A BALANCED SITE BY ADJUSTING THE BENCHMARK ELEVATION. THE CONTRACTOR SHALL SHALL USE THE CERTIFIED BENCHMARK FOR BASE ALL ELEVATION BASIS. SLOPE SHALL BE ADJUSTED TO ACCOMMODATE CUT OR MOVED AFTER GRADING, FOUNDATION AND UTILITIES ARE COMPLETED.

GRADING LEGEND

FINISH FLOOR (PROPOSED)
TOP OF CURB (PROPOSED)
GUTTER (PROPOSED)
FINISH GRADE (PROPOSED)
SPOT ELEVATION (EXISTING)
MAJOR CONTOUR (PROPOSED)
MINOR CONTOUR (PROPOSED)
MAJOR CONTOUR (EXISTING)
MINOR CONTOUR (EXISTING)
STORM SEWER (PROPOSED)
STORM SEWER R (YES) (PROPOSED)
CURB INLET (PROPOSED)
CATCH BASIN (PROPOSED)
CONCRETE CURB (PROPOSED)
EDGE OF CONCRETE (PROPOSED)
HUMUS (PROPOSED)
EDGE MASS WALL (PROPOSED)
STORM SEWER (EXISTING)
HEADWALL (EXISTING)
RIP-RAP (EXISTING)
STORM MANHOLE (EXISTING)
CONCRETE CURB (EXISTING)

0 15 30 60
Scale: 1"=30'

VLK

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Garner, Texas 75068
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www.ccalandscape.com

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Dallas, Texas 75219
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www.ponce-fuess.com

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BandtEngineers
611 E. John Carpenter Frwy Suite 350
Irving, Texas 75062
Main Phone: 214 484 1670
www.bandtengineers.com

ARKANSAS No. 2024 04 ISSUE SET

100% BIDSET

ISSUED: DECEMBER 5TH, 2025

REVISIONS

Revision No.	Revision Date

Director CMG	Drawn By PDP
Designer RAH	Quality Control RAH
Civil Eng CMG	

PROJECT NO
24-001.00

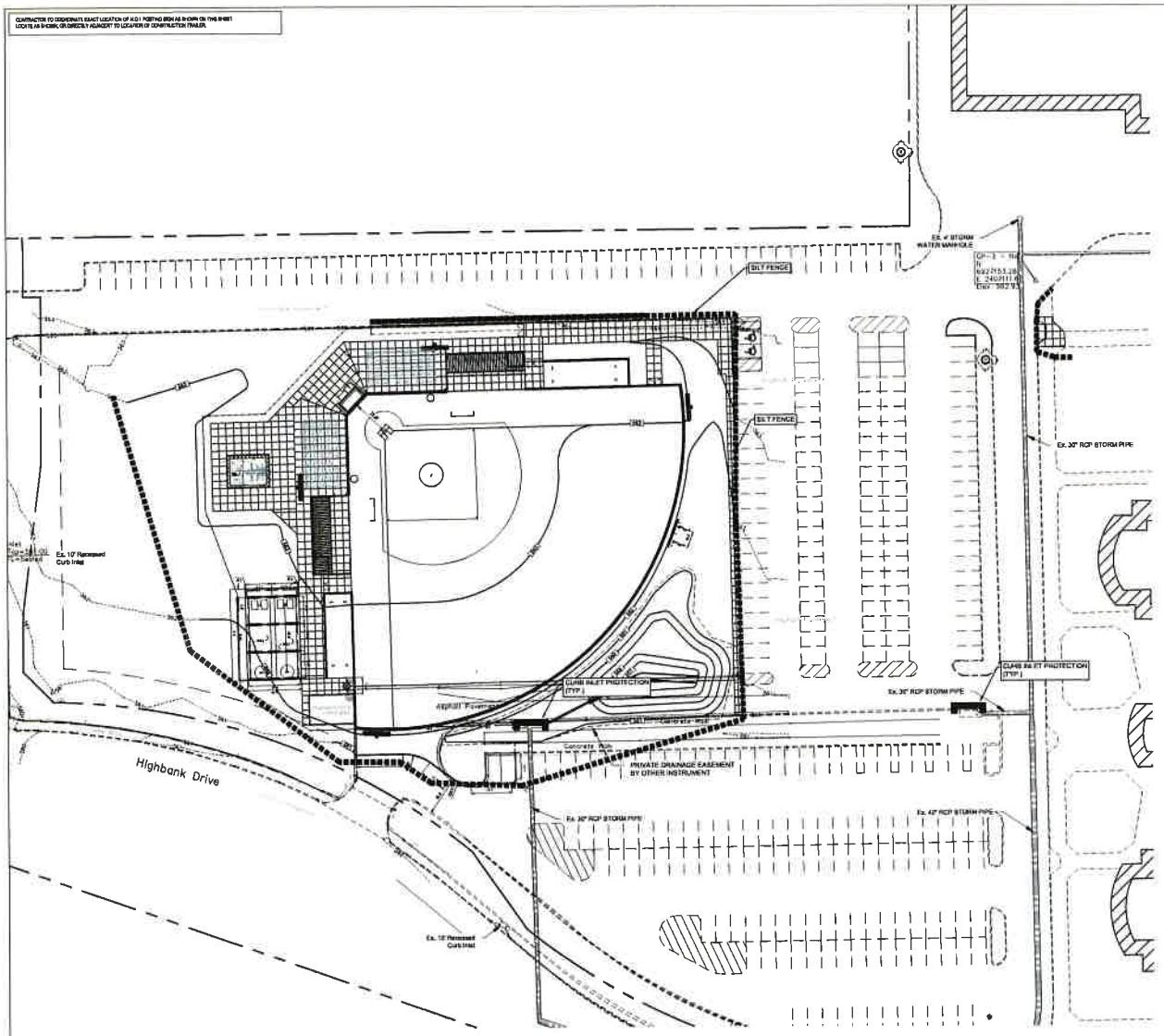
SHEET TITLE
GRADING PLAN

SHEET NO.
C400

Arlington ISD
ARLINGTON, TEXAS

Bowie High School Softball Field

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GENERAL SEDIMENT CONTROL NOTES

1. CONTRACTOR TO CHOOSE LOCATION OF CONSTRUCTION ENTRANCE. THIS ENTRANCE MUST BE USED BY ALL TRAFFIC ENTERING OR EXITING THE SITE. SEE SHEET C1121.02 - C1121.01 FOR STABILIZED CONSTRUCTION ENTRANCE DETAILS AND EROSION CONTROL DETAILS
2. SEDIMENT CONTROL DEVICES SHALL BE INSTALLED AS REQUIRED TO THE CONTRACT DOCUMENTS AND AS DIRECTED BY THE ENGINEER AND OR QUALITY INSPECTOR. ALL DEVICES SHALL BE MAINTAINED SUCH THAT THEY FUNCTION AS INTENDED THROUGHOUT THE LIFE OF THE CONSTRUCTION PERIOD. THIS EXTENDS FROM ROCK CHECK DAMS SHALL BE USED AS NECESSARY DIRECTED FOR PROPOSED STORM SEWER AT CONSTRUCTION COMPLETION.
3. CURB INLET PROTECTION SHALL BE INSTALLED AS SHOWN AS EXISTING DRAINAGE CONSTRUCTED
4. PLYWOOD FILL PROTECTION TO BE PLACED AT APE OPENING OF ALL UNFINISHED TYPES AT DATE END
5. ALL SEDIMENT CONTROL MEASURES TO BE MAINTAINED DURING CONSTRUCTION AS SPECIFIED
6. THE METHOD AND DURATION OF DISTURBANCE TO THE DRAINAGE WAYS SHALL BE MINIMIZED THE FOLLOWING CONSTRUCTION SEQUENCE SHALL BE FOLLOWED:
   A. INSTALL STABILIZED CONSTRUCTION ENTRANCE
   B. INSTALL SILT FENCE PRIOR TO ANY PLANNED WORK. PERIMETER SILT FENCE TO BE INSTALLED FROM UP WAY FROM THE DISTURBED AREA
   C. DURING DEMOLITION, WHAT PRACTICES SHALL BE IN STALLED AS NEEDED ALL SEDIMENT CONTROL MEASURES SHALL BE INSPECTED AND MAINTAINED PER CONTRACT NO. CONTRACTOR TO ALL DISTURBED AREAS IMMEDIATELY. ALL DISTURBED AREAS (PERMANENT PRACTICES FOR LONG PERIODS OF TIME SHALL BE ADDED TO THE SEDIMENT CONTROL PLAN AS THE WORK IS BEING DONE. ALL SEDIMENT CONTROL MEASURES SHALL BE INSPECTED. SHALL SEDIMENT CONTROL MEASURES BE REMOVED.
7. CONTRACTOR SHALL CONTROL MUD ACCUMULATION ON ALL STREETS SURROUNDING HIS PROJECT HAULED ACCUMULATION WILL BE ALLOWED IN PUBLIC STREETS
8. MAINTAIN ALL FUTURE DURING CONSTRUCTION TO PREVENT ANY BLOCKAGES FROM ACCUMULATED SEDIMENT. ADDITIONAL PAY BASIS MAY BE REQUIRED DURING CONSTRUCTION AS SPECIFIED BY ENGINEER OR CITY INSPECTOR
9. ALL TEMPORARY PAVING AREAS TO BE THROUGH AS NOTED AS POSSIBLE WITH SUBGRADE IS PREPARED
10. CONTRACTOR SHALL REMOVE ALL TEMPORARY EROSION AND SEDIMENT CONTROLS ONLY WHEN THERE IS A SUFFICIENT GROWTH OF GRASS COVER TO PREVENT FURTHER EROSION
11. CONTRACTOR SHALL INSTALL PUBLIC STORM SEWER AT ITS OWN EXPENSE FOR GRATE INLET MODEL NO. 9250.60, 1800 SHALL ASSUME ALL MAINTENANCE AT ITS THE CONTRACTOR GETTING PAID CO.

NOTE:
SEE SEDIMENT CONTROL DETAIL SHEET

LEGEND

- INSTALL SILT FENCE
- INSTALL ROCK CHECK DAM
- INSTALL CURB INLET PROTECTION
- INSTALL AREA DRAIN INLET PROTECTION
- INSTALL SEDIMENT POND AT CURB INLET, GRATE INLET OR AREA DRAIN

0 15 30 60
Scale: 1"=30'

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AMANDA No. 2024-0476-SP

100% BIDSET

ISSUED: DECEMBER 5TH, 2025

REVISIONS

Revision No.	Revision Date

Director: CMG	Drawn By: PDP
Designer: RAH	Quality Control: RAH
Civil Eng: CMG	

PROJECT NO.
24-001.00

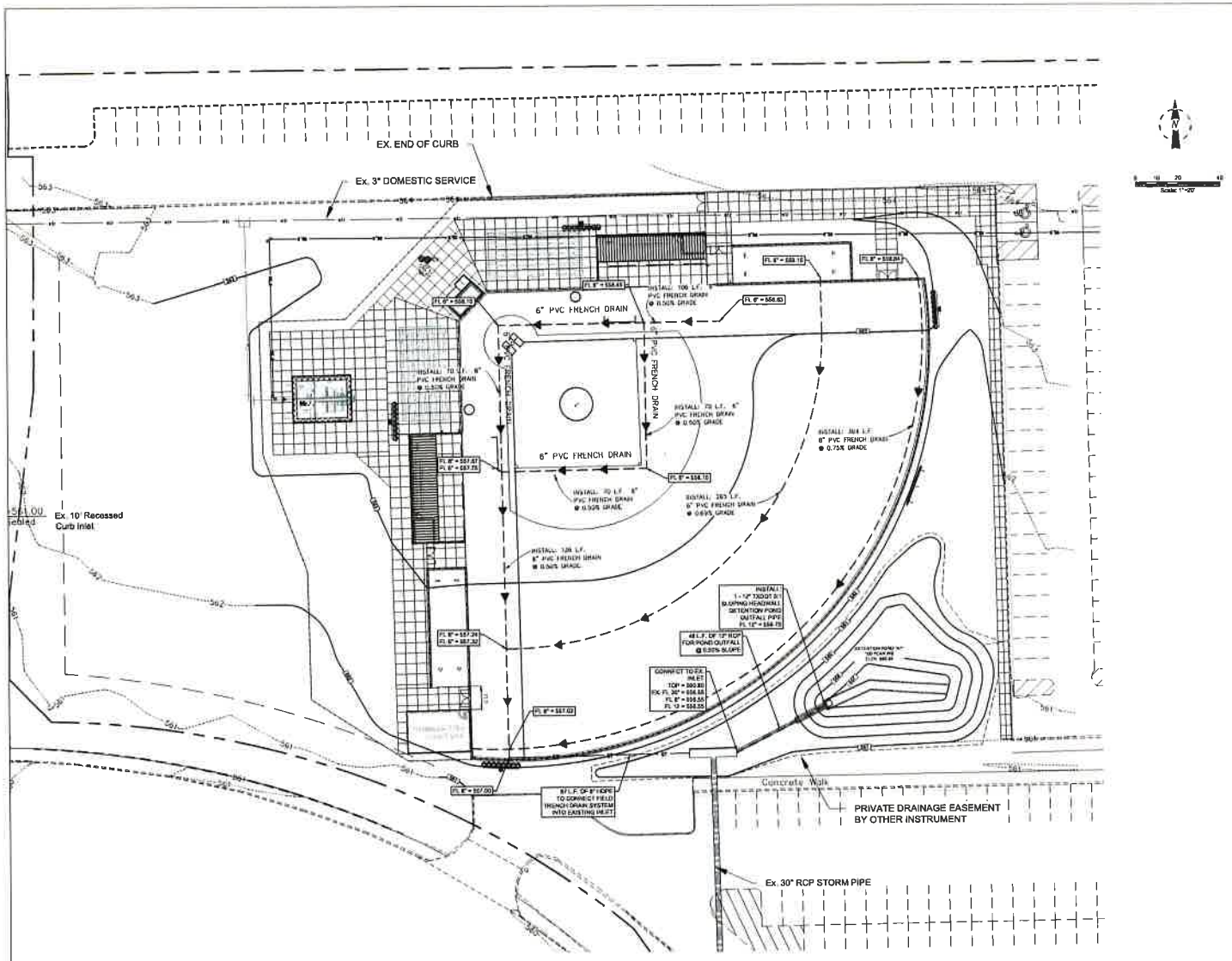
SHEET TITLE
SWPP PLAN

SHEET NO.
C401

Arlington ISD
ARLINGTON, TEXAS

Bowie High School Softball Field

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NOTE: THE CITY OF ARLINGTON CONSTRUCTION STANDARDS APPLY, WHETHER INDICATED ON THESE PLANS OR NOT.

NOTE: EROSION CONTROLS SHALL BE IN PLACE PRIOR TO THE DISTURBANCE OF ANY EXISTING SURFACE.

VLK

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VLK

CIVIL ENGINEER
GLENN ENGINEERING

LANDSCAPE / IRRIGATION
CCA Landscape Architects

STRUCTURAL ENGINEER
Ponce-Fuess Engineering

M.E.P. ENGINEER

100% BIDSET

ISSUED: DECEMBER 5TH, 2025

REVISIONS

Revision No.	Revision Date

Director CMG	Drawn By PDP
Designer RAH	Quality Control RAH
Civil Eng CMG	

PROJECT NO
24-001.00

SHEET TITLE
STORM PLAN

SHEET NO
C501

Arlington ISD
ARLINGTON, TEXAS

Bowie High School Softball Field

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Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Wm. Kelly Horn

Board Agenda Presented for: **Action:** ☐ **Report:** ☐ **Consent:** ☑

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Approval of Permanent Drainage Easement to the City of Arlington for 2019 Bond Program Project for Seguin High School Softball Field

District Priority / Goals Addressed

This agenda item, focused on the Talent & Resources Board priority, provides the Board of Trustees an opportunity to consider granting a permanent storm water drainage easement for a 18,569 square foot (0.4263 acres) tract of land, described in the attached documents.

Background

As a part of the 2019 Bond Program, the Board approved the addition of a new competition softball field at Seguin High School. The City of Arlington requires a permanent storm water drainage easement for the installation, operation, and maintenance of a permanent storm water detention basin near the northeast corner of the property boundary along Eden Road. The project installation includes the right to build the facilities on such grade and according to such plans and specifications as will, in the City's opinion, best serve the public purpose within the easement more fully described in Exhibit "A" of the Permanent Drainage Easement agreement attached hereto and incorporated herein for all pertinent purposes.

Fiscal Implications

None

Recommendation

Administration recommends granting an permanent storm water drainage easement to the City of Arlington for a 18,569 square foot (0.4263 acres) described in the attached Permanent Drainage Easement documents with a drawing noted as "Exhibit A."

Submitted by: *Michael Hill Ed. D.* **Date:** November 13, 2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

After recording, return to:
371 Real Estate Manager
City of Arlington-Strategic Initiatives
P.O. Box 90231, MS#01-0300
Arlington, Texas 76004-3231

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

THE STATE OF TEXAS §
§ KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF TARRANT §

CITY OF ARLINGTON
DRAINAGE FACILITY EASEMENT

DATE: _____, 2026.

GRANTOR: **ARLINGTON INDEPENDENT SCHOOL DISTRICT ("AISD")**

GRANTOR'S MAILING ADDRESS (including County):

690 E Lamar Blvd
Arlington, Texas 76011
(Tarrant County)

GRANTEE: **CITY OF ARLINGTON**

GRANTEE'S MAILING ADDRESS (including County):

City of Arlington – Strategic Initiatives
P.O. Box 90231, MS#01-0300
Arlington, Texas 76004-3231
(Tarrant County)

CONSIDERATION: Ten Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged.

EASEMENT PROPERTY: **Being more particularly described in the attached Exhibits A.**

Grantor, for the consideration paid to the Grantor and other good and valuable consideration, hereby grants, sells, and conveys to Grantee, its successors and assigns, an exclusive, perpetual easement for the construction, operation, maintenance, replacement, upgrade, and repair of a Drainage Facility (hereafter referred to as "Facility"). The Facility includes all incidental underground and aboveground attachments, equipment and appurtenances, including but not limited to manholes, pipelines, junction boxes, inlets, flumes, headwalls, wingwalls, slope pavement, gabions, rock rip-rap, drop structures and access ramps, and other erosion control measures in, upon, under and across a portion of the Easement Property and more fully described in Exhibits A attached hereto and incorporated herein for all purposes, together with the right and privilege at any and all times to enter the Easement Property, or any part thereof, for the purpose of constructing, operating, maintaining, replacing, upgrading, and repairing said Facility.

In no event shall Grantor:
(i) use the Easement Property in any manner, which interferes in any material way or is inconsistent with the rights granted hereunder, or
(ii) erect or permit to be erected within the Easement Property a permanent structure or building, including, but not limited to, monument sign, pole sign, billboard, brick or masonry fences or walls or other structures that require a building permit, or any structure not requiring a building permit but which may threaten the structural integrity or capacity of the Facility and its appurtenances.

Grantee shall be obligated to restore the surface of the Easement Property at Grantee's sole cost and expense, including the restoration of any sidewalks, driveways, or similar surface improvements located upon or adjacent to the Easement Property which may have been removed, relocated, altered, damaged, or destroyed as a result of the Grantee's use of the Easement Property granted hereunder provided, however, that Grantee shall not be obligated to restore or replace irrigation systems or other improvements installed in violation of the provisions and intended use of this Easement Property.

TO HAVE AND TO HOLD the above-described Easement Property, together with all and singular the rights and appurtenances thereto in any way belonging unto Grantee, and Grantee's successors and assigns forever; and Grantor does hereby bind itself and its successors and assigns to warrant and forever defend all and singular the easement unto Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same, or any part thereof.

When the context requires, singular nouns and pronouns include the plural.

[signature pages follow]

Witness my hand this _____ day of _____, 20___.

GRANTOR:

ARLINGTON INDEPENDENT SCHOOL DISTRICT

By: _____
Sarah McMurrough
President of the Board of Trustees

State of Texas §
§ **Corporate Acknowledgment**
County of Tarrant §

BEFORE ME, the undersigned authority, on this day personally appeared **Sarah McMurrough,** known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed same for and as the act and deed of **ARLINGTON INDEPENDANT SCHOOL DISTRICT**, and as the **President of the Board of Trustees** thereof, and for the purposes and consideration therein expressed and in the capacity therein stated.

Given under my hand and seal of office this the ____ day of _____, 20____.

(seal)

_____
Notary Public in and for
The State of Texas

Witness my hand this _____ day of _____, 20___.

GRANTEE:

CITY OF ARLINGTON

By: _____
Trey Yelverton
City Manager

APPROVED AS TO FORM
Molly Shortall, City Attorney

By: _____

State of Texas §
§ **City Acknowledgment**
County of Tarrant §

BEFORE ME, the undersigned authority, on this day personally appeared **Trey Yelverton,** known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed same for and as the act and deed of **City of Arlington**, a municipal corporation of Tarrant County, State of Texas, and as the **City Manager** thereof, and for the purposes and consideration therein expressed and in the capacity therein stated.

Given under my hand and seal of office this the _____ day of _____, 20___.

(seal)

_____
Notary Public in and for
The State of Texas

EXHIBIT "A"

PERMANENT DRAINAGE EASEMENT
LOT 1, R.M. WALSH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

BEING a 0.4263-acre tract of land located in the R.M. Walsh Survey, Abstract No. 1708, City of Arlington, Tarrant County, Texas, said 0.4263-acre tract of land being a portion of **LOT 1, R.M. WALSH ADDITION**, being an addition to the City of Arlington, Tarrant County, Texas, according to the plat recorded in Tarrant County Clerk's Instrument Number (Ins. No.) D200020368, Official Public Records, Tarrant County, Texas (O.P.R.T.C.T.), said 0.4263-acre tract of land also being a portion of a tract of land conveyed to **ARLINGTON INDEPENDENT SCHOOL DISTRICT**, by deed recorded in Ins. No. D199008119, O.P.R.T.C.T., said 0.4263-acre tract of land being more particularly described by metes and bounds as follows:

COMMENCING at a 1/2-inch iron rod with a cap stamped "SRA 3225" found on the south right-of-way line of a called 3.042-acre public right-of-way dedicated to the City of Arlington in Volume 14044, Page 11, O.P.R.T.C.T., from said commencing point, a 1/2-inch iron rod with a cap stamped "SRA 3225" found at an interior southeast right-of-way corner of said 3.042-acre tract bears North 89°51'53" West, 776.88 feet;

THENCE South 00°08'07" West, over and across said Lot 1, 197.96 feet to the **POINT OF BEGINNING** of the herein described tract of land, said beginning point having a NAD83 Texas North Central Zone (4202) grid coordinate of N: 6,916,046.76 and E: 2,400,892.44, said beginning point also being at the beginning of a non-tangent curve to the right having a radius of 188.82 feet;

THENCE continuing over and across said Lot 1 the following courses and distances:

Along the said curve to the right, an arc length of 54.47 feet and across a chord which bears North 81°10'38" East, a chord length of 54.28 feet;

South 68°21'55" East, 14.75 feet to the beginning of a non-tangent curve to the left having a radius of 33.30 feet;

Along the said curve to the left, an arc length of 20.78 feet and across a chord which bears South 66°41'33" East, a chord length of 20.44 feet;

South 18°20'00" East, 18.16 feet to the beginning of a non-tangent curve to the left having a radius of 2.65 feet;

Along the said curve to the left, an arc length of 3.65 feet and across a chord which bears South 67°00'45" West, a chord length of 3.37 feet;

South 13°36'37" West, 19.00 feet;

South 73°28'47" West, 27.62 feet;

South 56°16'35" West, 6.69 feet;

South 17°39'03" West, 47.36 feet to the beginning of a non-tangent curve to the right having a radius of 68.30 feet;

Along the said curve to the right, an arc length of 53.41 feet and across a chord which bears South 50°29'57" West, a chord length of 52.06 feet to the beginning of a non-tangent curve to the right having a radius of 94.74 feet;

Along the said curve to the right, an arc length of 43.79 feet and across a chord which bears South 82°57'22" West, a chord length of 43.41 feet to the beginning of a non-tangent curve to the right having a radius of 61.26 feet;

Along the said curve to the right, an arc length of 41.74 feet and across a chord which bears North 58°26'55" West, a chord length of 40.93 feet;

Spooner & Associates, Inc., 309 Byers Street, Suite 100, Euless, Texas 76039 - PH. 817-685-8448 - espooner@spoonersurveyors.com - S&A 25094

EXHIBIT "A"

PERMANENT DRAINAGE EASEMENT
LOT 1, R.M. WALSH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

North 30°45'38" West, 47.26 feet to the beginning of a non-tangent curve to the right having a radius of 39.86 feet;

Along the said curve to the right, an arc length of 36.45 feet and across a chord which bears North 11°42'45" East, a chord length of 35.19 feet to the beginning of a non-tangent curve to the right having a radius of 148.84 feet;

Along the said curve to the right, an arc length of 47.87 feet and across a chord which bears North 62°11'58" East, a chord length of 47.66 feet;

North 71°19'35" East, 58.21 feet to the **POINT OF BEGINNING**.

The hereinabove described tract of land contains a computed area of **0.4263 acres (18,569 square feet)** of land, more or less.

The bearings and distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas North Central Zone 4202, and are based on the North American Datum of 1983, 2011 Adjustment. All areas shown hereon are calculated based on surface measurements.

I Eric S. Spooner, a Registered Professional Land Surveyor in the State of Texas, do hereby state that the foregoing description accurately sets out the metes and bounds description of the easement tract described herein.

12-29-25



Eric S. Spooner, RPLS
Spooner & Associates, Inc.
Texas Registration No. 5922
TBPLS Firm No. 10054900

Spooner & Associates, Inc., 309 Byers Street, Suite 100, Euless, Texas 76039 - PH. 817-685-8448 - espooner@spoonersurveyors.com - S&A 25094

MAP OF EXHIBIT "A"

SEE ATTACHED METES & BOUNDS DESCRIPTION ON PAGES 1 & 2 HEREIN

377

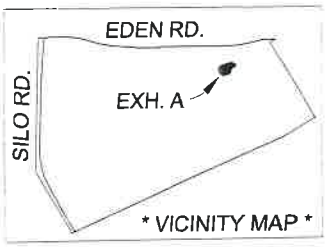
CALLED 3.042 ACRES
CITY OF ARLINGTON
VOL. 14044, PG. 11
O.P.R.T.C.T.

1/2" CIRF
"SRA 3225"
POINT OF COMMENCING

EX. R.O.W.

N89°51'53"W ~ 776.88' TO A 1/2" CIRF "SRA 3225" FOUND AT AN INTERIOR SOUTHEAST R.O.W. CORNER OF A CALLED 3.042 ACRE PUBLIC R.O.W. DEDICATED TO THE CITY OF ARLINGTON BY DEED RECORDED IN VOL. 14044, PG. 11, O.P.R.T.C.T.

EX. 15' UNDERGROUND UTILITY EASEMEMT
CAB. A, SLD. 5619
O.P.R.T.C.T.



LOT 1
R.M. WALSH ADDITION
INS. NO. D200020368
O.P.R.T.C.T.

OWNER:
ARLINGTON INDEPENDENT SCHOOL DISTRICT
INS. NO. D199008119
O.P.R.T.C.T.

S00°08'07"W ~ 197.96'

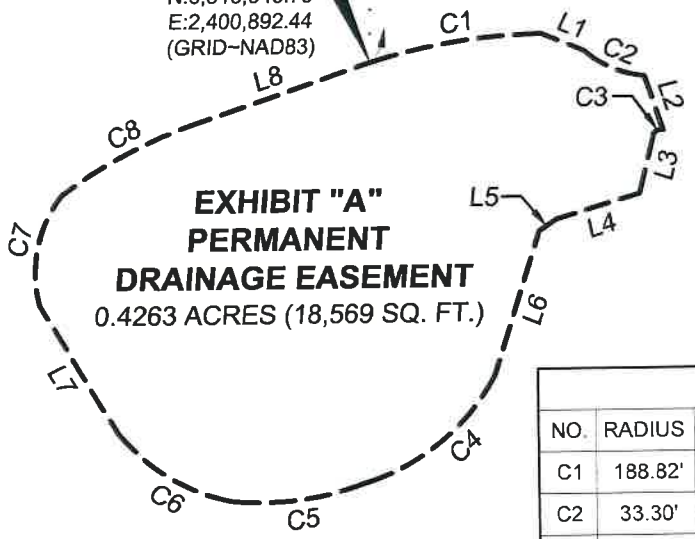
POINT OF BEGINNING
N:6,916,046.76
E:2,400,892.44
(GRID-NAD83)

FRANCISCO ESCOBAR SURVEY
ABSTRACT NO. 1929

APPROX. ABSTRACT LINE

J.W. BERRY SURVEY
ABSTRACT NO. 165

APPROX. ABSTRACT LINE



R.M. WALSH SURVEY
ABSTRACT NO. 1708

LINE TABLE		
NO.	DIRECTION	DIST.
L1	S68°21'55"E	14.75'
L2	S18°20'00"E	18.16'
L3	S13°36'37"W	19.00'
L4	S73°28'47"W	27.62'
L5	S56°16'35"W	6.69'
L6	S17°39'03"W	47.36'
L7	N30°45'38"W	47.26'
L8	N71°19'35"E	58.21'

CURVE TABLE				
NO.	RADIUS	LENGTH	CH. BEARING	CH. LENGTH
C1	188.82'	54.47'	N81°10'38"E	54.28'
C2	33.30'	20.78'	S66°41'33"E	20.44'
C3	2.65'	3.65'	S67°00'45"W	3.37'
C4	68.30'	53.41'	S50°29'57"W	52.06'
C5	94.74'	43.79'	S82°57'22"W	43.41'
C6	61.26'	41.74'	N58°26'55"W	40.93'
C7	39.86'	36.45'	N11°42'45"E	35.19'
C8	148.84'	47.87'	N62°11'58"E	47.66'

0 30' 60'

GRAPHIC SCALE IN FEET
1" = 60'

NOTE: The bearings and distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas North Central Zone 4202, and are based on the North American Datum of 1983, 2011 Adjustment. All areas shown hereon are calculated based on surface measurements.

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
LOT 1, R.M. WALSH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

PROPERTY: LOT 1, R.M. WALSH ADDITION, INS. NO. D200020368, O.P.R.T.C.T.
WHOLE PROPERTY ACREAGE: CALLED 93.470 ACRES (DEED)
25094 SEGUIN - DRAINAGE ESMT.dwg

S&A JOB NO.: 25094
DATE: 12/29/2025
DRAWN BY: B. SMITH
CHECKED BY: E. SPOONER

SPOONER & ASSOCIATES
REGISTERED PROFESSIONAL LAND SURVEYORS
OVER 30 YEARS OF SERVICE
309 BYERS STREET, SUITE 100, EULESS, TEXAS 76039
(817) 685-8448 WWW.SPOONERSURVEYORS.COM
TBPLS FIRM NO. 10054900

12-29-25
STATE OF TEXAS
REGISTERED
ERIC S. SPOONER
5922
PROFESSIONAL
LAND SURVEYOR

After recording, return to:
Real Estate Manager
City of Arlington-Office of Strategic Initiatives
P.O. Box 90231, MS#01-0300
Arlington, Texas 76004-3231

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

DECLARATION OF DRAINAGE IMPROVEMENT MAINTENANCE COVENANTS AND RESTRICTIONS

THE STATE OF TEXAS §
§ **KNOW ALL MEN BY THESE PRESENTS**
COUNTY OF TARRANT §

DEFINITIONS

IN THIS INSTRUMENT the following definitions shall apply:

ADDITION: A proposed institutional development to be located within the **CITY** upon the **PROPERTY** and known as:

SEGUIN HIGH SCHOOL SOFTBALL FIELD

FACILITIES: Private stormwater infrastructure and post construction Best Management Practices (BMPs), structural or non-structural, located within the **EASEMENT** or elsewhere on the **PROPERTY** as shown on the approved plans, designed, developed, constructed, operated, and maintained to manage the quality and/or quantity of stormwater. **FACILITIES** include, but are not limited to, storm drains, flumes, manholes, inlets, headwalls, outfall structures, channels, velocity dissipation devices, catchment basins, detention systems, vegetated swales, filter strips, permeable pavement, rainwater harvesting, subsurface treatment devices, and natural area preservation. The location and dimensions of **FACILITIES** are shown and more particularly described in **EXHIBIT "A"** which shall consist of a legal description and survey drawing identifying the area(s) of the Property occupied by the **FACILITIES**. The **FACILITIES** shall be constructed and maintained in accordance with the approved construction plans and design specifications (**"PLAN EXCERPTS"**) attached hereto in **EXHIBIT "B"** and incorporated herein by reference. The complete set of approved plans is maintained on file with the **CITY** and in compliance with the Operations and Maintenance requirements of the City's Design Criteria Manual, applicable ordinances, and in accordance with generally accepted engineering practices and current stormwater management standards recognized by the City.

CITY: City of Arlington, a municipal corporation of Tarrant County, Texas.

CONSIDERATION: This **DECLARATION** is made in consideration of the benefits accruing to **DECLARANT** as the current **OWNER** of the **PROPERTY** by reason of the **FACILITIES**, conditions, and covenants herein set forth, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged.

COVENANTS AND RESTRICTIONS: The covenants, conditions and restrictions set forth in this **DECLARATION**, including the **MAINTENANCE OBLIGATIONS**.

DECLARANT OR OWNER: **ARLINGTON INDEPENDENT SCHOOL DISTRICT** ("AISD"), a local unit of government, duly organized and operating under the laws of the State of Texas, acting by and through its President of the Board of Trustees, Sarah McMurrough, of Tarrant County, Texas.

DECLARATION: This Declaration of Drainage Improvement Maintenance Covenants and Restrictions.

EASEMENT: Those portions of the **PROPERTY** described as a Permanent Drainage Easement filed as Instrument No. D_____ in the Official Public Records of Tarrant County, Texas (OPRTCT), and identified on the plat of the **PROPERTY** identified herein., as more particularly described in **EXHIBIT "A".**

MAINTENANCE OBLIGATIONS: The maintenance and operation of the **FACILITIES** in accordance with **EXHIBIT "C" (OPERATIONS AND MAINTENANCE PLAN)**, the approved plans, standard practices, the Design Criteria Manual, applicable ordinances, generally accepted engineering practices, and other regional stormwater management standards recognized by the City, and any applicable manufacturers' instructions set forth in this **DECLARATION**.

PROPERTY: Lot 1 of the R. M. WALSH ADDITION, an addition to the City of Arlington, Tarrant County, Texas, and being a portion of a tract of land described in a deed to ARLINGTON INDEPENDENT SCHOOL DISTRICT, recorded in Instrument Number D199008119 of the Official Public Records of Tarrant County, Texas.

Being the real property benefitted by the **FACILITIES** and subject to the **COVENANTS AND RESTRICTIONS**, and any and all lots created therefrom abutting, adjacent, or served by the **FACILITIES**.

RECITATIONS

WHEREAS, **DECLARANT** is the **OWNER** of the **PROPERTY**, and

WHEREAS, **DECLARANT** proposes to develop the **ADDITION** upon the **PROPERTY**, and

WHEREAS, the **FACILITIES** are identified in **EXHIBIT "B"**, and certain **FACILITIES** located within the **EASEMENT** as described in **EXHIBIT "A"**, and

WHEREAS, **CITY** has permitted **DECLARANT** to construct the **FACILITIES** provided that **DECLARANT** release the **CITY** from any and all responsibility connected with the development, operation and maintenance of the **FACILITIES** whether currently existing or to be constructed by **DECLARANT**; and

WHEREAS, it is expressly contemplated that **DECLARANT** shall impose upon the current and future **OWNER**(s) of the **PROPERTY** the full obligation and responsibility of maintenance and operation of the **FACILITIES** by means of the **COVENANTS AND RESTRICTIONS** upon the **PROPERTY**;

COVENANTS AND RESTRICTIONS

NOW, THEREFORE, for the **CONSIDERATION, DECLARANT** and **CITY** contract and agree, and **DECLARANT** does hereby declare, that the **PROPERTY** is and shall in perpetuity be subject to the **COVENANTS AND RESTRICTIONS**, which shall run with the land and bind all parties having right, title, or interest in or to the **PROPERTY** and their respective heirs, successors, and assigns, and which inure to the benefit of each **OWNER** and the **CITY**:

1. All matters stated in the above definitions and recitations pertaining to this **DECLARATION** are true and correct and are hereby incorporated within the body of this **DECLARATION** as if copied herein in their entirety.

2. Each contract, deed, deed of trust or other instrument of conveyance which may be hereafter executed with respect to any portion of the **PROPERTY** shall require every grantee thereof to accept the full joint and several obligation, responsibility, and liability for the performance of the obligations stated herein. Nevertheless, regardless of whether or not such acceptance was required, each contract, deed, or conveyance of any kind conveying the **PROPERTY**, or any part thereof, shall conclusively be presumed to have been executed, delivered, and accepted subject to the covenants, conditions and restrictions herein; and such conclusive presumption shall apply regardless of whether or not such covenants, conditions and restrictions are referred to in any such contract, deed or conveyance.

3. The full obligation and responsibility of construction, maintenance, and operation of the **FACILITIES** shall be borne by **DECLARANT** and shall be covenants running with the land inuring to the benefit of and binding upon all parties having any right, title or interest in any portion of the **PROPERTY**, and their heirs, legal representatives, successors and assigns. It is understood and agreed that at such time as **DECLARANT** conveys or transfers its entire fee simple interest in the **PROPERTY**, **DECLARANT** shall be released and discharged from any and all liability for the performance of any of the **COVENANTS AND RESTRICTIONS** first arising from and after the date of the due recordation of a deed as to such transfer or conveyance. Without limiting the foregoing, upon the conveyance by **DECLARANT** of its entire fee simple interest in the **PROPERTY**, and upon each subsequent conveyance of a fee simple interest in the **PROPERTY**, each successive **OWNER** shall automatically be deemed to have assumed all rights, obligations, duties and responsibilities

of **DECLARANT** hereunder and **DECLARANT** and the previous **OWNER** shall be released from any and all liability for such rights, obligations, duties and responsibilities.

4. The **CITY** will not be responsible for the design, development, construction, operation or maintenance or use of the **FACILITIES**, which shall be developed and constructed by **DECLARANT or the then successor OWNER of the PROPERTY.**

5. **DECLARANT** or the then successor **OWNER** of the **PROPERTY** shall design, develop, construct, operate and maintain the **FACILITIES** in conformity with any and all applicable federal, state, and municipal laws and ordinances, and the provisions contained herein.

6. **MAINTENANCE AND OPERATION. DECLARANT** or each successor **OWNER** of the **PROPERTY** will operate and maintain the **FACILITIES**. This responsibility will include, but is not limited to, the following:

a. The **OWNER** shall maintain the **FACILITIES** in accordance with **EXHIBIT "C" (OPERATIONS AND MAINTENANCE PLAN)**, the City's Design Criteria Manual, Stormwater Pollution Prevention Ordinance, applicable ordinance, and any applicable manufacturer's instructions.

b. Frequent mowing in accordance with **CITY** Ordinances, routine and necessary maintenance of the **FACILITIES** and **EASEMENT**.

c. Periodic removal of debris and sediment from the **FACILITIES** and drainage areas.

d. The **FACILITIES** will be maintained to the designed cross section volume, slope, elevations, vegetation coverage and structural condition in accordance with the approved plans references in **EXHIBIT "B"** and on file with the **CITY**.

e. Areas of erosion will be repaired. Soil materials used in repairs will be of consistent and compatible characteristics with the surrounding materials and shall be compacted to a density equaling that of the undisturbed surrounding material.

f. No additional improvements will be allowed to the **FACILITIES** without advance written permission of the Director of Public Works of the City of Arlington, which approval shall not be unreasonably withheld, conditioned or delayed.

g. The City will inform responsible parties of the required reporting frequency based on the type(s) of **FACILITIES**. Inspection Reports are due to the Director of Public Works or designee of the **CITY**, on or before December 31 each reporting year. The report shall be submitted on a form provided by the City, and shall address the inspection and maintenance of **FACILITIES**, including:

   1. An assessment of the condition of the **FACILITIES**, current as of the date of the report,
   2. A history of maintenance activities performed on the **FACILITIES** during the past year,
   3. The opinion of the **OWNER OR OWNER'S REPRESENTATIVE** regarding the current functionality of the **FACILITIES** and their ability to provide conveyance and/or water quality treatment in accordance with the approved plans referenced in **EXHIBIT "B"** and on file with the **CITY**.

4. Recommendations regarding the need for maintenance or modification of the **FACILITIES** to meet original design specifications or subsequent approved modification.

h. **DECLARANT**, or the then successor **OWNER**, will correct, or if the correction will take longer than the time period specified in this paragraph, begin and thereafter diligently pursue correction of, the condition of the **FACILITIES** or any maintenance deficiencies regarding the **FACILITIES**, including any damages incurred as a result of the deficiencies at **DECLARANT's** or such successor **OWNER**'s expense that the **CITY** reasonably believes necessary for the protection of the public health and safety within thirty (30) days from date of written notice from the **CITY**.

i. **DECLARANT** or any successor **OWNER** shall not seek compensation from the **CITY** for loss of the value of the improvements made hereunder when such improvements are required to be discontinued, removed or corrected.

7. **DECLARANT, OR THE THEN SUCCESSOR OWNER OF THE PROPERTY SHALL INDEMNIFY, DEFEND AND HOLD HARMLESS THE CITY, ITS OFFICERS, EMPLOYEES AND AGENTS FROM ANY DIRECT OR INDIRECT LOSS, DAMAGE, LIABILITY OR EXPENSE AND ATTORNEYS' FEES FOR ANY CAUSE OF ACTION WHATSOEVER, ARISING OUT OF DESIGN, DEVELOPMENT, CONSTRUCTION, OPERATION, MAINTENANCE, CONDITION, INSPECTION, OR USE OF THE FACILITIES, INCLUDING THE NONPERFORMANCE OF ANY TERMS OR CONDITIONS ON THE PART OF DECLARANT OR SUCH SUCCESSOR OWNER UNDER THIS AGREEMENT.**

8. **DECLARANT** and any successor **OWNER** shall not prevent, obstruct, or impede the **CITY** or any of its agents from entering upon the **PROPERTY**, **EASEMENT**, or **FACILITIES** for such purposes as are incident to the provision of any municipal service within the **PROPERTY** or in connection with the maintenance or inspection of the municipal drainage system or **FACILITIES** as defined herein.

9. **Enforcement.** If any person, persons, corporation, or entity of any other character, violates or attempts to violate the **COVENANTS AND RESTRICTIONS**, it will be lawful for the **CITY**, its successors and assigns, to prosecute proceedings at law, or in equity, against the person or entity violating or attempting to violate the **COVENANTS AND RESTRICTIONS** and to prevent said person or entity from violating or attempting to violate the **COVENANTS AND RESTRICTIONS**, to enforce the provisions of the **COVENANTS AND RESTRICTIONS**, and to recover such other relief and damages allowed by law or equity. The failure at any time to enforce the **COVENANTS AND RESTRICTIONS** by the **CITY**, its successors and assigns, whether any violations hereof are known or not, does not constitute a waiver or estoppel of the right to do so. **DECLARANT, OR THE THEN SUCCESSOR OWNER OF THE PROPERTY SHALL BE LIABLE TO THE CITY FOR THE FAILURE TO PERFORM THE MAINTENANCE OBLIGATIONS,** and in the event any such **OWNER** does not perform the **MAINTENANCE OBLIGATIONS**, agrees: (a) that the **CITY** at its option may perform the **MAINTENANCE OBLIGATIONS**, (b) to indemnify and hold harmless the **CITY** for all costs necessary to perform the **MAINTENANCE OBLIGATIONS**, (c) to reimburse the **CITY** for the said costs on or before the expiration of 30 days after the **CITY** gives written notice of the sums due, and (d) that the said sums, together with interest calculated at the highest rate allowed by law, may be secured

by a lien on the **PROPERTY** perfected in accordance with the laws of the State of Texas and effective after the filing of a lien instrument in the Official Public Records of Tarrant County, Texas reciting the default and the sums remaining unpaid, to secure the payment of all costs necessary to perform the **MAINTENANCE OBLIGATIONS.**

10. **Modification and Amendment**. This **DECLARATION** may only be modified, amended, or terminated upon the filing of a written modification, amendment, or termination document in the Official Public Records of Tarrant County, Texas, executed, acknowledged, and approved by (a) the **CITY**; (b) all of the **OWNERS** of the **PROPERTY** at the time of the modification, amendment, or termination; (c) a majority of the Board of Directors of the Owners Association, if any; and (d) any mortgagees holding first lien security interests on any portion of the **PROPERTY**.

11. **Recordation**. This **DECLARATION** shall be filed of record in the Official Public Records of Tarrant County, Texas, and shall bind all future **OWNERS** of any part of the **PROPERTY** and shall for all purposes be considered covenants running with the land.

WITNESS my hand this _____ day of _____, 20___.

OWNER:

ARLINGTON INDEPENDENT SCHOOL DISTRICT

By: _____
Sarah McMurrough
President of the Board of Trustees

State of Texas §
§ **Corporate Acknowledgment**
County of Tarrant §

BEFORE ME, the undersigned authority, on this day personally appeared **Sarah McMurrough,** known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed same for and as the act and deed of **ARLINGTON INDEPENDANT SCHOOL DISTRICT**, and as the **President of the Board of Trustees** thereof, and for the purposes and consideration therein expressed and in the capacity therein stated.

Given under my hand and seal of office this the ____ day of _____, 20____.

(seal)

_____
Notary Public in and for
The State of Texas

WITNESS my hand this _____ day of _____, 20___.

THE CITY OF ARLINGTON

By: _____
Trey Yelverton
City Manager

APPROVED AS TO FORM
Molly Shortall, City Attorney

By: _____

THE STATE OF TEXAS §
§ **CITY ACKNOWLEDGMENT**
COUNTY OF TARRANT §

BEFORE ME, the undersigned authority, on this day personally appeared **Trey Yelverton,** known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed same for and as the act and deed of **City of Arlington**, a municipal corporation of Tarrant County, State of Texas, and as the **City Manager** thereof, and for the purposes and consideration therein expressed and in the capacity therein stated.

Given under my hand and seal of office this the _____ day of _____, 20___.

(seal)

_____
Notary Public in and for
The State of Texas

EXHIBIT "A"

PERMANENT DRAINAGE EASEMENT
LOT 1, R.M. WALSH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

BEING a 0.4263-acre tract of land located in the R.M. Walsh Survey, Abstract No. 1708, City of Arlington, Tarrant County, Texas, said 0.4263-acre tract of land being a portion of **LOT 1, R.M. WALSH ADDITION**, being an addition to the City of Arlington, Tarrant County, Texas, according to the plat recorded in Tarrant County Clerk's Instrument Number (Ins. No.) D200020368, Official Public Records, Tarrant County, Texas (O.P.R.T.C.T.), said 0.4263-acre tract of land also being a portion of a tract of land conveyed to **ARLINGTON INDEPENDENT SCHOOL DISTRICT**, by deed recorded in Ins. No. D199008119, O.P.R.T.C.T., said 0.4263-acre tract of land being more particularly described by metes and bounds as follows:

COMMENCING at a 1/2-inch iron rod with a cap stamped "SRA 3225" found on the south right-of-way line of a called 3.042-acre public right-of-way dedicated to the City of Arlington in Volume 14044, Page 11, O.P.R.T.C.T., from said commencing point, a 1/2-inch iron rod with a cap stamped "SRA 3225" found at an interior southeast right-of-way corner of said 3.042-acre tract bears North 89°51'53" West, 776.88 feet;

THENCE South 00°08'07" West, over and across said Lot 1, 197.96 feet to the **POINT OF BEGINNING** of the herein described tract of land, said beginning point having a NAD83 Texas North Central Zone (4202) grid coordinate of N: 6,916,046.76 and E: 2,400,892.44, said beginning point also being at the beginning of a non-tangent curve to the right having a radius of 188.82 feet;

THENCE continuing over and across said Lot 1 the following courses and distances:

Along the said curve to the right, an arc length of 54.47 feet and across a chord which bears North 81°10'38" East, a chord length of 54.28 feet;

South 68°21'55" East, 14.75 feet to the beginning of a non-tangent curve to the left having a radius of 33.30 feet;

Along the said curve to the left, an arc length of 20.78 feet and across a chord which bears South 66°41'33" East, a chord length of 20.44 feet;

South 18°20'00" East, 18.16 feet to the beginning of a non-tangent curve to the left having a radius of 2.65 feet;

Along the said curve to the left, an arc length of 3.65 feet and across a chord which bears South 67°00'45" West, a chord length of 3.37 feet;

South 13°36'37" West, 19.00 feet;

South 73°28'47" West, 27.62 feet;

South 56°16'35" West, 6.69 feet;

South 17°39'03" West, 47.36 feet to the beginning of a non-tangent curve to the right having a radius of 68.30 feet;

Along the said curve to the right, an arc length of 53.41 feet and across a chord which bears South 50°29'57" West, a chord length of 52.06 feet to the beginning of a non-tangent curve to the right having a radius of 94.74 feet;

Along the said curve to the right, an arc length of 43.79 feet and across a chord which bears South 82°57'22" West, a chord length of 43.41 feet to the beginning of a non-tangent curve to the right having a radius of 61.26 feet;

Along the said curve to the right, an arc length of 41.74 feet and across a chord which bears North 58°26'55" West, a chord length of 40.93 feet;

Spooner & Associates, Inc., 309 Byers Street, Suite 100, Euless, Texas 76039 - PH. 817-685-8448 - espooner@spoonersurveyors.com - S&A 25094

EXHIBIT "A"

PERMANENT DRAINAGE EASEMENT
LOT 1, R.M. WALSH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

North 30°45'38" West, 47.26 feet to the beginning of a non-tangent curve to the right having a radius of 39.86 feet;

Along the said curve to the right, an arc length of 36.45 feet and across a chord which bears North 11°42'45" East, a chord length of 35.19 feet to the beginning of a non-tangent curve to the right having a radius of 148.84 feet;

Along the said curve to the right, an arc length of 47.87 feet and across a chord which bears North 62°11'58" East, a chord length of 47.66 feet;

North 71°19'35" East, 58.21 feet to the **POINT OF BEGINNING**.

The hereinabove described tract of land contains a computed area of **0.4263 acres (18,569 square feet)** of land, more or less.

The bearings and distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas North Central Zone 4202, and are based on the North American Datum of 1983, 2011 Adjustment. All areas shown hereon are calculated based on surface measurements.

I Eric S. Spooner, a Registered Professional Land Surveyor in the State of Texas, do hereby state that the foregoing description accurately sets out the metes and bounds description of the easement tract described herein.

12-29-25



Eric S. Spooner, RPLS
Spooner & Associates, Inc.
Texas Registration No. 5922
TBPLS Firm No. 10054900

Spooner & Associates, Inc., 309 Byers Street, Suite 100, Euless, Texas 76039 - PH. 817-685-8448 - espooner@spoonersurveyors.com - S&A 25094

MAP OF EXHIBIT "A"

SEE ATTACHED METES & BOUNDS DESCRIPTION ON PAGES 1 & 2 HEREIN

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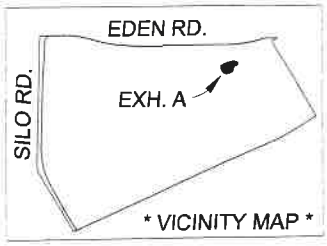
CALLED 3.042 ACRES
CITY OF ARLINGTON
VOL. 14044, PG. 11
O.P.R.T.C.T.

EX. R.O.W.

1/2" CIRF
"SRA 3225"
POINT OF COMMENCING

N89°51'53"W ~ 776.88' TO A 1/2" CIRF "SRA 3225" FOUND AT AN INTERIOR SOUTHEAST R.O.W. CORNER OF A CALLED 3.042 ACRE PUBLIC R.O.W. DEDICATED TO THE CITY OF ARLINGTON BY DEED RECORDED IN VOL. 14044, PG. 11, O.P.R.T.C.T.

EX. 15' UNDERGROUND UTILITY EASEMEMT
CAB. A, SLD. 5619
O.P.R.T.C.T.



LOT 1
R.M. WALSH ADDITION
INS. NO. D200020368
O.P.R.T.C.T.

OWNER:
ARLINGTON INDEPENDENT SCHOOL DISTRICT
INS. NO. D199008119
O.P.R.T.C.T.

S00°08'07"W ~ 197.96'

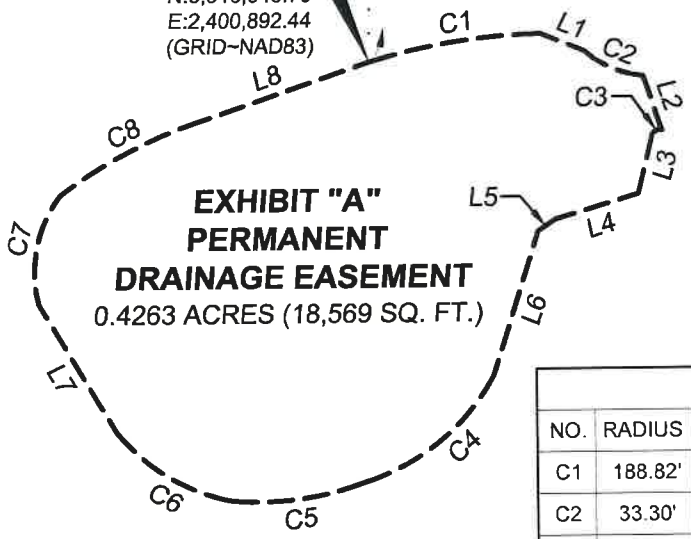
POINT OF BEGINNING
N:6,916,046.76
E:2,400,892.44
(GRID~NAD83)

APPROX. ABSTRACT LINE

FRANCISCO ESCOBAR SURVEY
ABSTRACT NO. 1929

APPROX. ABSTRACT LINE

J.W. BERRY SURVEY
ABSTRACT NO. 165



R.M. WALSH SURVEY
ABSTRACT NO. 1708

LINE TABLE		
NO.	DIRECTION	DIST.
L1	S68°21'55"E	14.75'
L2	S18°20'00"E	18.16'
L3	S13°36'37"W	19.00'
L4	S73°28'47"W	27.62'
L5	S56°16'35"W	6.69'
L6	S17°39'03"W	47.36'
L7	N30°45'38"W	47.26'
L8	N71°19'35"E	58.21'

CURVE TABLE				
NO.	RADIUS	LENGTH	CH. BEARING	CH. LENGTH
C1	188.82'	54.47'	N81°10'38"E	54.28'
C2	33.30'	20.78'	S66°41'33"E	20.44'
C3	2.65'	3.65'	S67°00'45"W	3.37'
C4	68.30'	53.41'	S50°29'57"W	52.06'
C5	94.74'	43.79'	S82°57'22"W	43.41'
C6	61.26'	41.74'	N58°26'55"W	40.93'
C7	39.86'	36.45'	N11°42'45"E	35.19'
C8	148.84'	47.87'	N62°11'58"E	47.66'

0 30' 60'

GRAPHIC SCALE IN FEET
1" = 60'

NOTE: The bearings and distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas North Central Zone 4202, and are based on the North American Datum of 1983, 2011 Adjustment. All areas shown hereon are calculated based on surface measurements.

EXHIBIT "A"
PERMANENT DRAINAGE EASEMENT
LOT 1, R.M. WALSH ADDITION
CITY OF ARLINGTON, TARRANT COUNTY, TEXAS

PROPERTY: LOT 1, R.M. WALSH ADDITION, INS. NO. D200020368, O.P.R.T.C.T.
WHOLE PROPERTY ACREAGE: CALLED 93.470 ACRES (DEED)
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TBPLS FIRM NO. 10054900

12-29-25
STATE OF TEXAS
REGISTERED
ERIC S. SPOONER
5922
PROFESSIONAL
LAND SURVEYOR

Exhibit C
389

Detention / Retention Pond Operation and Maintenance Manual

For

City File Number:
Amanda No. 2024 047623
Project Name: Seguin High School Softball Field
Project Address: 7051 Silo Road, Arlington,TX 76002

Lot 1
R.M. Walsh Addition
Ins. No. D200020368
O.P.R.T.C.T.

May 4, 2026

Prepared By:
Glenn Engineering Corporation
TBPE Registration No. F-303
4500 Fuller Drive, Suite 220
Irving, Texas 75038
(972) 717-5151

NOTE: Any detention pond modifications affecting the storage capacity or outlet structure of a detention pond will require a new manual and calculations reflecting the altered configuration to be approved by the Engineering Department prior to release for Site Permit. An updated plan view is required for pond modifications affecting only side slopes prior to release of Site Permit. The updated plan view reflecting the modfications must be included in the owner's Operations and Maintenance Manual.

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1. SCOPE AND RESPONSIBILITIES

This O & M manual outlines the purpose of the detention ponds and operating parameters. In order to allow for continued operation, the ponds' areas and related facilities shall be maintained in proper condition.

The on-site management company responsible for the day-to-day operation of the facility shall review and follow the recommendations outlined in this manual.

In addition, the management personnel of *Attachment Number 1* shall direct and/or supervise the implementation of the requirements of this manual and periodically reviews the maintenance schedule with staff and confirm that the maintenance log is being maintained.

2. CITY RESPONSIBILITY

The only responsibility the City of Arlington has in the operation and maintenance of this facility is inspection. The City of Arlington will inspect the basin at a minimum annually and prepare a Notice of Violation (NOV) if required.

Any deficiencies noted on the NOV that are not corrected in the times specified herein will result in criminal fines not exceeding $2,000.00 per day or application of a lien upon the property adequate to cover the required maintenance and/or repair plus administrative costs.

3. PROJECT INFORMATION

Project Name: Seguin High School softball field

Project Location: 7001 Silo Road, Arlington, Tx 76002

393 ***A. DETENTION BASIN PHYSICAL CHARACTERISTICS / STRUCTURES***

Pond flowline at Field Out Pipe 623.00, Top of Pond = 622.00

Pond flowline at outlet 619.50

Pond normal pool elev. N/A

Pond 100 yr. WSEL 621.05

Pond inlet pipe diameter(s) Sheet flow from Field Out Pipe into Det. Pond Pilot Channel

Pond outlet = 2' Wide Opening

Aerator information (if applicable) N/A

SEE APPENDIX 'A' FOR MANUFACTURER'S VERIFICATION REPORT FOR POND.

SEE APPENDIX 'B' FOR DETAILED CONSTRUCTION DRAWINGS.

B. DESIGN AND PERFORMANCE CRITERIA

The pond is designed as underground detention pond comprised of a series of pipes under the ground and is not intended to hold water except during a rain event. During a rain event, water will enter the underground detention pond at a rate greater than it will flow out of the underground detention pond. This results in an increase in the water surface elevation that could rise to the elevation indicated in the drainage calculations and should discharge completely in approximately 3-hours after water begins to enter the underground detention pond. The underground detention pond also outflows into a water quality device which will reduce the discharge of silt into the downstream system.

4. OPERATIONAL PROCEDURES

A. NORMAL

Under normal operations, the inflow and outflow of storm water will occur without any need for electrical power or outside assistance. The water level should subside within 3 to 5 hours and eventually empty and does not contain any water.

B. ABNORMAL INDICATORS

Observation of certain conditions will indicate the underground detention pond is not operating as designed.

- In the event the outlet system becomes unable to allow the designed discharge flow rate, then the water surface elevation will rise beyond the designed elevation. Water could eventually rise to the elevation of the access manways which will act as an emergency spillway and discharge into the adjacent roadways.
- Also, if water remains in the underground detention pond in excess of 3 days, then it is possible there is some blockage in the system.
- Any water ponding within the site could also indicate some type of obstruction.
- Any sinkholes in the areas of the storm sewer pipes could indicate a problem with

394

piping system.

5. PREVENTIVE MAINTENANCE / INSPECTION

Inspections and maintenance are essential for assuring that the detention pond system continues to operate as designed. In general, a maintenance program will contain the following components:

- Regular inspections
- Review by a Licensed Professional Engineer
- Debris and litter control
- Sediment / pollutant removal
- Written maintenance and repair records.

Inspections of the storm sewer system and underground detention pond shall be in accordance with the following:

A. Monthly Maintenance

Monthly and/or within 24 hours after every storm event greater than 1.0 inch:

- Remove trash and debris from the site.
- Check and clear outfall structure of any obstructions.
- Check for standing water in the underground detention pond and repair if needed to ensure stormwater flows to the outlet structure.

B. Quarterly Maintenance

- Inspect the collection system (i.e., catch basin, piping, grassed swales) for proper functioning. Clear accumulated trash from basin grates, and basin bottoms, and check piping for obstructions.
- Check inlet pipes for undercutting. Repair if necessary.
- Repair any broken pipes.

C. Semi-Annual Maintenance

- Remove accumulated sediment from bottom of underground detention pond.
- Repair any broken pipes immediately.

D. General Maintenance

- All components of the underground detention pond are to be kept in working order.

E. Maintenance Log Records

Written maintenance and repair records shall be maintained by the party or parties signing the O&M manual and shall be provided to the City upon request. Suggested form for maintenance records can be found in Appendix.

F. Manholes

- Monitor monthly during construction and every 6 months thereafter unless problems develop.
- When monitoring manholes, these items should be noted:
  - Observe and document general conditions of manholes. Check for cracks or other signs of deterioration.
  - Measure and record depth of water surface from lid.
  - Note whether water is clear or cloudy.
  - Note sand or silt in the bottom of the manhole. If bottom is covered, measure the depth.
  - Note condition of inlet and outlet pipes.

G. Intake / Outlet Structures

- Observe condition of appurtenant structures in relation to the as-built facilities.
- Monitor every 1 to 2 years or following 2-inch storm event.
- When monitoring, the following items should be noted:
  - General condition of intake / outlet structure.
  - Condition of riprap, if any.
  - Check if there is a trash rack in place and if so, if it needs cleaning.
  - Check for signs of recent erosion in the vicinity of the structure.
  - Check the vicinity of the structure for sinkholes.

H. Flumes

- Observe / document standing water areas.

I. Stormwater Quality Devices

- Observe / document clogging of filters and/or other devices
- Verify depth of silt accumulation in water quality devices.
- Obtain professional services to properly clean devices.

6. Maintenance & Repair

Table 1: Maintenance and Repair of Stormwater Ponds

Maintenance Component	Defect or Problem	Condition When Maintenance is Needed	Recommended Maintenance to Correct Problem
Storage Areas	Flooding	• Water is flowing over or is approaching the top of the pond	• Check storm drain pipes and structures for blockage. Ensure valves are open. Remove obstructions to restore flow. • Evaluate and remove excessive sediment from pond storage areas. • Contact a Registered Professional Engineer to evaluate the source of flooding or provide design modifications.
Structures & Piping Includes: • flow splitters • vaults • inlets • bypasses • valves • catch basins • gates	Damaged or missing components	• Flow control assembly is not working properly (e.g. loose, bent, unattached, etc.).	• Repair or replace valves, gates, orifices and pipes as necessary with similar components. • Divert flows when needed.
	Obstruction or blockage	• Water does not flow in, through, or out of the structure or piping.	• Remove obstructions to restore flow (e.g. remove trash, debris, sediment or vegetation as necessary). • Jet rodders may be used to clean piping.
Water Quality Devices	Device not filtering properly	• Silt has accumulated and prevents proper operation.	• Obtain vactor truck services to clean or contact equipment manufacturer.

A. Repairs, Replacements and Additions

System repairs should always be to the original design standards or better. Replacement and additions should be treated as original construction.

7. Safety

Proper precautions should be maintained when working and inspecting within the detention pond areas. Do not enter manholes or drainage structures without proper equipment and safety devices. Observe safety fencing and retaining walls to prevent falls. Do not enter the pond areas at any time during a rain event.

ATTACHMENT NUMBER 1

MAINTENANCE ACKNOWLEDGEMENT

I acknowledge and agree by my signature below that I am responsible for the performance of the detention basin maintenance as defined in the attached Operation and Maintenance (O&M) manual. I agree to notify the City of Arlington of any problems with the system and / or prior to any changes to the system or responsible party.

Print Name: _____

Title: _____

Email Address: _____

Address: _____

Phone: _____

Driver License Number: _____ Date of Birth: _____

Signature: _____

Date: _____

Note: The legally responsible party should not be a homeowners association unless more than 50% of the lots have been sold and a resident of the subdivision has been named the president.

I, _____, Notary Public in the State of _____

County of _____, do hereby certify that _____

_____ personally appeared before me this _____

Day of _____, _____, and acknowledge the die execution of forgoing the maintenance requirement s identified in the attached O&M manual.
Witness my hand and official seal,

My commission expires _____

INSPECTION CHECKLIST CHARTS

FREQUENT INSPECTION	DATE	REPAIRS REQUIRED	REPAIRS MADE	NOTES
Mowing				
Remove trash and debris				
Inspect irrigation system operation				
Remove grass clippings				
Violations noted				

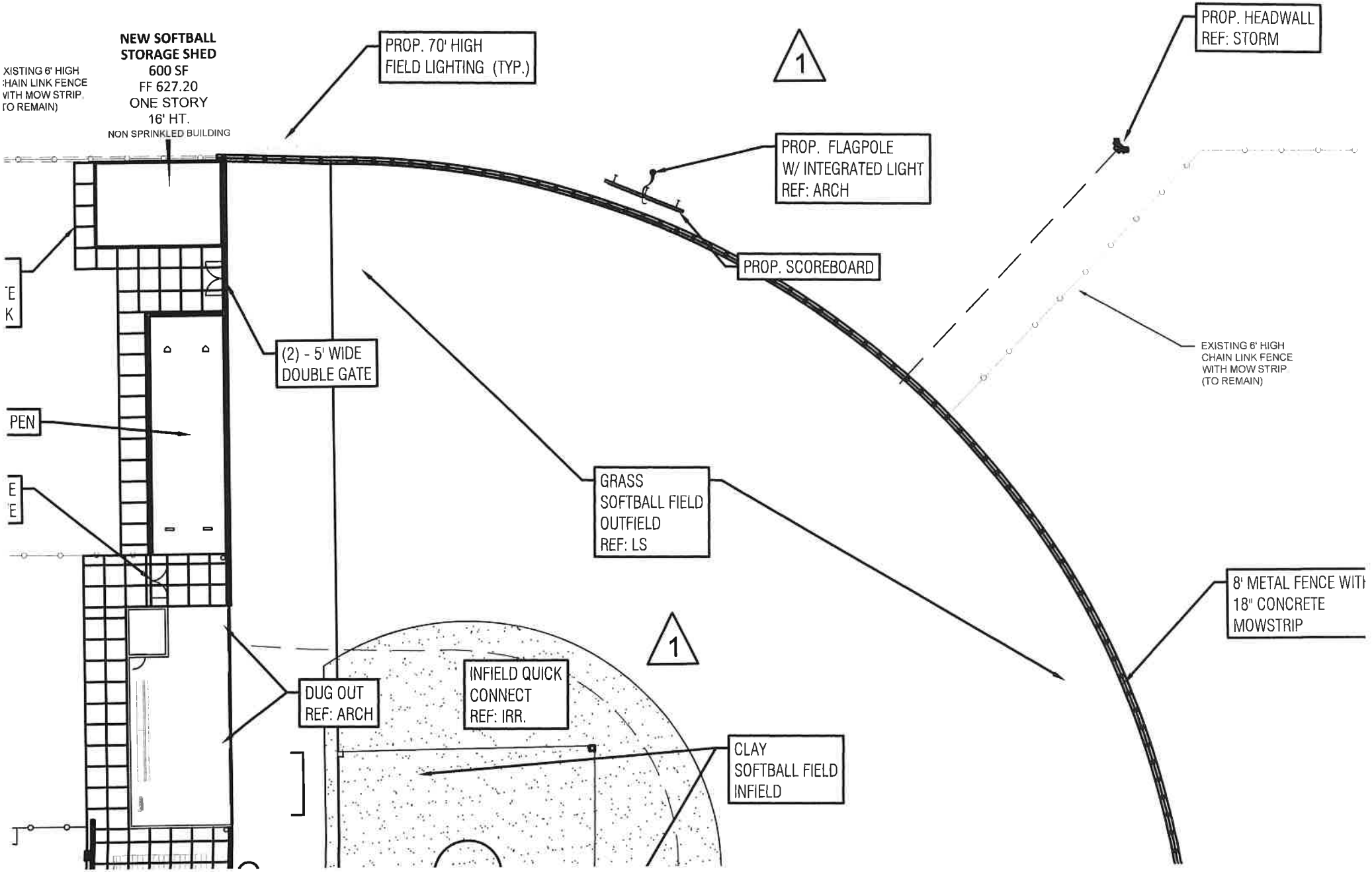
MINOR INSPECTION	DATE	REPAIRS REQUIRED	REPAIRS MADE	NOTES
Condition of Pond				
Amount of silt in pond				
Amount of silt in flume				
Amount of ponded water				
Amount of wetland vegetation				
Location of Erosion				
Percent of vegetation				
Condition of trash guard				
Location of erosion				

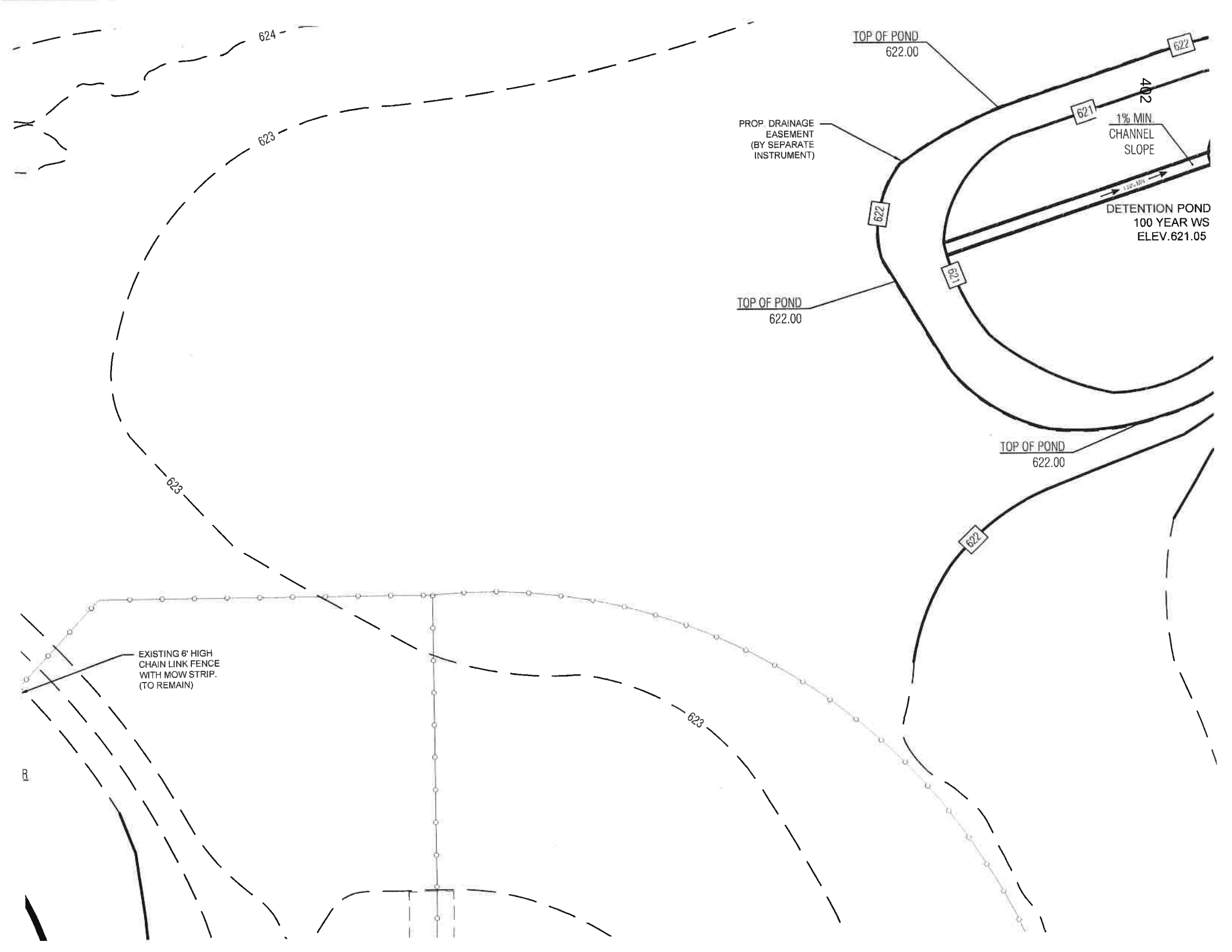
GLENN ENGINEERING

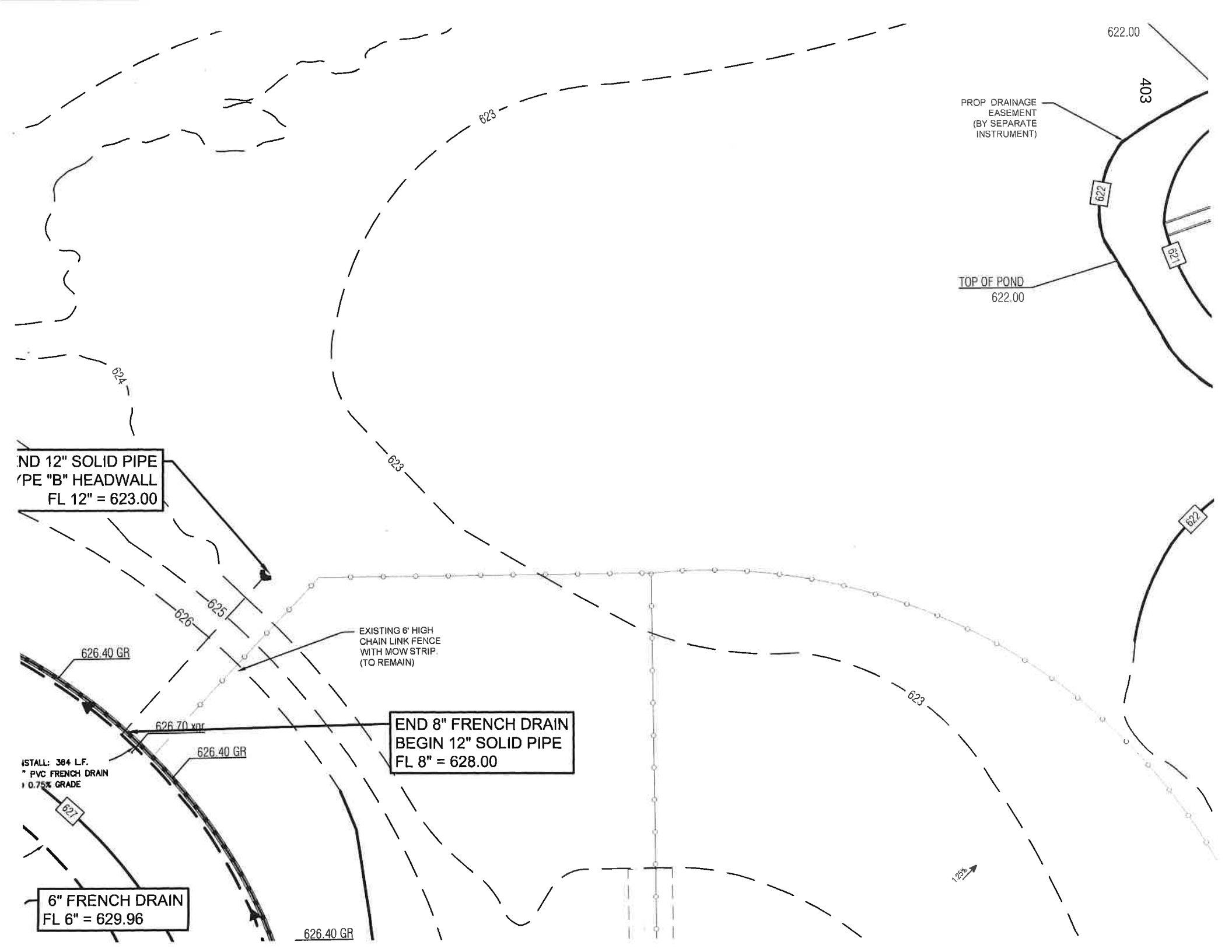
MAJOR INSPECTIONS	DATE	REPAIRS REQUIRED	REPAIRS MADE	NOTES
Condition of Stormwater Quality Structure				
Type of Stormwater Quality Structure				
Structure type and Condition				
Condition of rip-rap				
Condition of filtration system				
Berm or Embankment Settlement				
Location of erosion				
Evidence of Animals				
Evidence of Aquatic life				
Condition of Aeration Fountain				

GLENN ENGINEERING

APPENDIX 'B' Construction Plans


NEW SOFTBALL STORAGE SHED
600 SF
FF 627.20
ONE STORY
16' HT.
NON SPRINKLED BUILDING
XISTING 6' HIGH
:HAIN LINK FENCE
VITH MOW STRIP
TO REMAIN)
PROP. 70' HIGH FIELD LIGHTING (TYP.)
PROP. HEADWALL REF: STORM
PROP. FLAGPOLE W/ INTEGRATED LIGHT REF: ARCH
PROP. SCOREBOARD
(2) - 5' WIDE DOUBLE GATE
EXISTING 6' HIGH CHAIN LINK FENCE WITH MOW STRIP (TO REMAIN)
PEN
GRASS SOFTBALL FIELD OUTFIELD REF: LS
8' METAL FENCE WITH 18" CONCRETE MOWSTRIP
DUG OUT REF: ARCH
INFIELD QUICK CONNECT REF: IRR.
CLAY SOFTBALL FIELD INFIELD
1
1


624
623
623
623
622
621
622
621
622
TOP OF POND
622.00
TOP OF POND
622.00
TOP OF POND
622.00
PROP. DRAINAGE
EASEMENT
(BY SEPARATE
INSTRUMENT)
1% MIN.
CHANNEL
SLOPE
DETENTION POND
100 YEAR WS
ELEV.621.05
EXISTING 6' HIGH
CHAIN LINK FENCE
WITH MOW STRIP.
(TO REMAIN)
R


622.00
403
PROP DRAINAGE EASEMENT (BY SEPARATE INSTRUMENT)
622
621
TOP OF POND
622.00
623
624
623
ND 12" SOLID PIPE
PE "B" HEADWALL
FL 12" = 623.00
625
626
EXISTING 6' HIGH CHAIN LINK FENCE WITH MOW STRIP. (TO REMAIN)
626.40 GR
626.70 xpr
END 8" FRENCH DRAIN
BEGIN 12" SOLID PIPE
FL 8" = 628.00
626.40 GR
STALL: 384 L.F.
" PVC FRENCH DRAIN
0.75% GRADE
627
6" FRENCH DRAIN
FL 6" = 629.96
626.40 GR
623
622
1.25%

Arlington Independent School District
Board of Trustees Meeting

November 19, 2026

Contact Person: Cliff Peek

Board Agenda Presented for: **Action:** ☐ **Report:** ☐ **Consent:** ☑

Supporting Documents: **None:** ☐ **Attached:** ☑

Meeting Agenda Item: Approval of Memorandum of Understanding between Arlington ISD and Missouri Southern State University

District Priority / Goals Addressed

This request is for a Memorandum of Understanding between Arlington ISD and Missouri Southern State University (MSSU). MSSU proposes to place its teacher candidates at AISD sites for observation, clinical experiences, and student teaching. This request is consistent with our district priority of Talent and Resources to promote a thriving district.

Background

The district maintains partnerships with universities to support the educational programs of future educators and subsequent population of our applicant pool.

Fiscal Implications

None

Recommendation

The Administration recommends the Board approve the Memorandum of Understanding between Arlington ISD and Missouri Southern State University.

Submitted by: Dolloress Johnson **Date:** November 9, 2026

ACADEMIC GROWTH
Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

CULTURE
Establish an inclusive culture of respect, support and continuous improvement for all students, staff and families.

SAFETY & DISCIPLINE
Create safe and productive learning environments in which every student and staff member can thrive.

MARKETING & ENGAGEMENT
Involve families and community stakeholders as valued partners in student learning.

TALENT & RESOURCES
Maximize our resources and people to promote a thriving district while maintaining sound fiscal management.

MISSOURI SOUTHERN STATE UNIVERSITY
DEPARTMENT OF TEACHER EDUCATION

CAEP ACCREDITED PROVIDER

Memorandum of Understanding
Missouri Standards for the Preparation of Educators

PK-12 Partner School
and
Missouri Southern State University

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Missouri Standards for the Preparation of Educators Program (MoSPE) Standard 2

Introduction & MoSPE

The Missouri Standards for the Preparation of Educators (MoSPE) was first approved by the Missouri State Board of Education on November 27, 2012 and replaced the Missouri Standards for Teacher Education Programs (MoSTEP). MoSPE was developed by a stakeholder work group of over 120 educators representing PK-12 schools, educator preparation programs, and professional associations. MoSPE was revised and approved by the Missouri State Board of Education in June, 2020.

The revision process reorganized MoSPE from six to four standards. The workgroup established the following four standards: 1) Candidate Professional Knowledge and Skills, and Their Application, 2) Candidate Clinical Experiences and Program Partnerships, 3) Candidate Recruitment, Progress, and Retention, and 4) Program Commitment to Quality and Diversity.

The 2012 Field & Clinical Experiences work group identified 8 questions that were vetted in a series of meetings held at the Regional Professional Development Centers, which continue to hold value. The 8 questions were also included in a survey that garnered responses from 999 PK-12 and educator preparation faculty.

Those statements were:

1. What is the responsibility of the P-12 districts in the preparation of student teachers?
2. What qualifications/characteristics should be required for someone to host a student teacher?
3. What qualifications/characteristics should be required for someone to be a university supervisor?
4. Should student teachers be evaluated using the same tools as practicing teachers?
5. Should there be some consistency among the expectations for student teachers/cooperating teacher for all Missouri colleges/universities?
6. How often should student teachers, cooperating teachers, and university supervisors meet during an assignment of 12 weeks? 16 weeks?
7. What type(s) of compensation should cooperating teachers receive for their services?
8. What should be included in an orientation with student teachers and cooperating teachers?

Scope of the Agreement

This Memorandum of Understanding (MOU) outlines various aspects of field and clinical experiences for initial and advanced certification programs. The roles and responsibilities of the candidate, the educator preparation program, and the PK-12 schools are outlined in the MOU. The MOU will be reviewed every three years by stakeholders. The MOU establishes a common set of expectations for all field and clinical experiences. PK-12 schools and educator preparation programs may establish higher expectations for candidates, personnel, and programs.

Statutory Authority and Administrative Rule for Teacher Candidates and/or Interns

References to the status of teacher candidates and/or interns can be found in the following statutes and administrative rules:

- Missouri Statutes
  - RSMo 161.092 – Powers and Duties of State Board
  - RSMo 161.097 – Evaluation of Teacher Education Programs
  - RSMo 168.021 – Issuances of Teachers' Licenses
- Missouri Administrative Rules
  - 5 CSR 20-400.330 – Clinical Experience Requirements for Candidates in Professional Education Programs

Non-Discriminatory Statement

The Department of Elementary and Secondary Education does not discriminate on the basis of race, color, religion, gender, national origin, age, or disability in its programs and activities. Inquiries related to Department programs and to the location of services, activities, and facilities that are accessible by persons with disabilities may be directed to the Jefferson State Office Building, Office of the General Counsel, Coordinator – Civil Rights Compliance (Title VI/Title IX/504/ADA/Age Act), 6th Floor, 205 Jefferson Street, P.O. Box 480, Jefferson City, MO 65102-0480; telephone number 573-526-4757 or TTY 800-735-2966; fax number 573-522-4883; email civilrights@dese.mo.gov.

Missouri Southern State University emphasizes the dignity and equality common to all persons and adheres to a strict nondiscrimination policy regarding the treatment of individual faculty, staff, students, third parties on campus, and applicants for employment and admissions. In accord with federal law and applicable Missouri statutes, the University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, pregnancy, ancestry, age, disability, genetic information, veteran status, or any other legally-protected class, in employment or in any program or activity offered or sponsored by the University, including, but not limited to, athletics, instruction, grading, the awarding of student financial aid, recruitment, admissions, and housing.

If the teacher candidate is a student with a disability the following provides the responsibilities of the teacher candidate, Missouri Southern State University and the school to which the candidate has been assigned.

The teacher candidate:

- Must meet the Missouri standards for Professional Educators (MoSPE) as measured by the Missouri Educator Evaluation System (MEES).
- Is informed that the MoSPE and MEES standards will not be modified, as candidates must meet teacher certification requirements per the Missouri Department of Elementary and Secondary Education.

- With a disability is strongly encouraged to meet with the Department Chair in Teacher Education and the Disability Services Coordinator at MSSU in advance of the placement to discuss reasonable accommodations, disclosure of granted accommodations to the assigned district and health or safety concerns.
- Is informed that P-12 student safety and well-being is the highest priority in school placement settings.
- Shall be made aware that accommodations cannot be granted retroactively and not all otherwise-granted student accommodations will apply in the professional semester (student teaching) clinical field experience.
- Must be able to carry out the general responsibilities and specific duties for teachers as designated in the job description by the assigned district with or without reasonable accommodation.

Security & Assurances

Background & Security Checks Procedures: The Department recommends a specific level of security check for each level of Initial and Advanced Certification. The policies of Missouri's school districts may require meeting a higher standard including the requirement of clearing the FBI fingerprinting.

- Early Level Field Experiences: Missouri Family Care and Safety Registry
- Mid-Level Field & Clinical Experiences: Missouri Family Care and Safety Registry and FBI Fingerprinting and background checks
- Culminating Clinical Experiences: Missouri Family Care and Safety Registry and FBI Fingerprinting and background checks

Liability Insurance: Teacher candidates in the professional semester/student teaching are required to have $2,000,000 of professional liability insurance coverage. Candidates must verify this insurance coverage with the university.

Student Health: Candidates are responsible to protect the health and safety of their students and colleagues by using recognized health practices. Specific test(s) and/or immunizations may be required by their preparation program and/or school districts hosting their field and clinical experiences.

Assignment, Placement, and Duration

Assignment: Research has indicated that one of the most important aspects in educator preparation is the assignment of cooperating teachers and/or on-site internship supervisors. Every teacher candidate deserves the best cooperating teacher; every cooperating teacher deserves the best teacher candidate; every teacher candidate and cooperating teacher deserves the best educator preparation program supervisor. Each school site should also present a nurturing environment. Guidelines for assignment of cooperating teachers, on-site supervisors, and program supervisors are found in MoSPE Standard 2, Addendum A. Candidates must meet the necessary qualifications to be placed in the clinical experience.

Placement: Candidates must be placed in school/classroom settings within the grade range and content area(s) that aligns with the certification program they are exploring and/or certification area. Educator preparation programs must include their alignment to the Entry, Mid-Level, and Culminating Experiences established in MoSPE Standard 2, Addendum A.

- Mid-Level Placements: Cooperating Teachers must have a minimum of 2 years of PK-12 teaching experience, a bachelor's degree, state certification in the content area and grade range of the candidate and be recommended by the building administrator.
- Culminating Experience Placements: Cooperative Teachers must have a minimum of 2 years of PK-12 teaching experience, a bachelor's degree, state certification in the content area and grade range of the candidate, be recommended by the building administrator, successfully complete training through the Educator Preparation Program (EPP) on the current performance assessment for teacher candidates, and complete formative observations and conference with the teacher candidate every three to four weeks in addition to a culminating summative evaluation conference.

Duration:
Early Level Field & Clinical Experiences includes observation at the elementary, middle school, and high school levels. An 8-hour practicum will be completed in selected local schools.

Mid-Level Field & Clinical Experiences include a variety of clinical experiences ranging from 10 to 75 hours based on the certification area of the teacher candidate.

Culminating Clinical Experiences is the professional semester/student teaching. This semester-long placement begins the first day of the placement district's semester and ends the day before the MSSU Commencement at the end of the semester.

Assessment and Evaluation

Missouri Educator Gateway Assessments: The Missouri Educator Gateway Assessments for Educator Preparation Programs informs candidates and the educator preparation programs on their development as a professional educator. The plan establishes a valid and reliable framework for assessing individual candidates and their educator preparation programs.

The following necessary or required assessments will be conducted during the three levels of field and clinical experiences according to DESE program approval and CAEP accreditation standards.

Supervision and Evaluation of Teacher Candidates and/or Interns: MoSPE Standard 2 requires the use of the Missouri Educator Evaluation System. (MEES) Cooperating teachers, on-site supervisors, and educator program supervisors must understand and demonstrate the ability to evaluate the candidates using this performance based system of continuous improvement. **The most critical component is providing feedback to the candidate in a manner that promotes growth.** The results of the evaluations will become part of the candidate's Professional

Competency Profile and will also be included in the aggregate on the Annual Performance Report for Educator Preparation Programs.

Change of Assignment and Termination

Change of Assignment: Field and clinical experiences may be terminated by the school district, and/or the educator preparation program. Documentation must be provided to validate any change. The teacher candidate should be given a thorough explanation and an opportunity to share their perspective on the situation(s). Depending upon the severity of the incident, the educator preparation program may not be obligated to find another placement for the candidate.

Orientation

Orientation for Teacher Candidates, Cooperating Teachers, Interns, and On-Site Supervisors: It is the responsibility of the university to provide training for participants in their respective roles and schedule orientation sessions so that expectations and goals are clear for all concerned parties. It is the responsibility of the partner school to cooperate and participate in appropriate training episodes scheduled to prepare for success.

Early Level Field & Clinical Experiences includes observation in a variety of settings. No orientation is necessary.

Mid-Level Field & Clinical Experiences includes a variety of clinical experiences with varying orientation formats. The Jr. Block internship incorporates teaching a minimum of two lessons, working with small group and large groups of students. Orientation is provided through the Clinical Field Handbook located on the MSSU Teacher Education website.

Culminating Clinical Experiences is the Professional/student teaching semester. The Cooperating Teacher Orientation includes a half-day training on the roles and responsibilities, cooperative teaching strategies, and use of the Missouri Educator Evaluation System.

Compensation and/or Other Benefits: Cooperating Teachers for all clinical experiences shall not be compensated by the university, with the exception of Cooperating Teachers (for MSSU undergraduate teacher candidates) during the professional/student teaching semester. Cooperating Teachers shall be compensated a small stipend per semester for their effort and expertise.

Terms & Length of the Agreement

This agreement is valid until and unless modified and agreed upon by participating parties. Either party may terminate this agreement upon thirty (30) days written notice, however, the interns and/or candidates currently participating in the program shall be permitted to complete the program.

Nothing in this Agreement shall waive any party's immunity. The terms of this agreement shall be governed by Texas law and the venue shall be Tarrant County, Texas. CRL

IN WITNESS THEREOF, the parties hereto have entered in the Memorandum of Understanding as of the later date of the signatures below.

Missouri Southern State University	_____ School District
By: Crystal Lemmons	By: _____ CMH
Dr. Crystal Lemmons, Dean College of Health, Life Sciences, and Education	Superintendent or Designee
Date: 10/6/2026	Date: _____

Addendum

Revised Missouri Standards for the Preparation of Educators (MoSPE)

In addition, the Missouri Southern State University Teacher Education Department will:

1. Provide MSSU faculty and all materials for course delivery.
2. Follow all Off-site/PK-12 Partner School policies and procedures to ensure security and safety.
3. Require that all MSSU students acquire a substitute certificate/approved background check.

In addition, the Off-site/PK-12 Partner School will:

1. Provide facility access for students and faculty.
2. Provide policies and procedures; i.e. parking, background checks.
3. Provide access to technology per the District's Usage Agreement.
4. Allow MSSU students to observe in the PK-12 Partner School and deliver instruction under a qualified cooperating teacher.
5. Provide qualified cooperating teachers to complete the required Missouri Educator Evaluation System (MEES) for MSSU students.

Missouri Southern State University and the Off-site/PK-12 Partner School will:

1. Collaborate to make appropriate placements in district classrooms per DESE parameters.
    a. Educator preparation programs must have a written policy to permit alternative clinical practice for candidates in lieu of conventional student teaching in accordance with Mo. Rev. Stat. § 168.400 (2005) and Mo. Code Regs. 5 CSR 20-400.330.
2. Agree to deliver all other related components in the memorandum of understanding.