



Arlington Public Schools
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John Danizio
Chief Financial Officer

To: Arlington School Committee
From: John Danizio and Lizz Montes
Re: FY2018 End-of-Year Report
Date: November 15, 2018

Please find attached a copy of the final summary total spending report from the FY2018 End-of-Year Financial Report.

End-of-Year Report

As you know every district is required to submit a report on their total spending after each fiscal year. This report includes expenditure data from all funding sources including school committee appropriation, municipal spending in support of schools, federal and state grants, and revolving and special funds. Because this report includes all spending, regardless of the funding source, the total spending in the report doesn't match up to or tie out with our approved budget.

The spending is reported by functional classification codes in accordance with the DESE chart of account, and is totaled by funding source. The report lists the functional codes along the left side, and the funding sources are identified along the top of each page. There are 83 functional codes, and the funding categories are broken down into ten columns.

As you can see the the total spending reported is \$96,417,935. This is an increase of \$6,108,995 or 6.75% over last years total spending. Below is a description of the changes in each funding source.

School Budget

The school budget spending is in column one. The total spending in this funding category was \$60,902,250. This is an increase of \$3,405,178 or 5.92% over last years spending. This spending level is right inline with the budget.

Town Budget

The Town budget is in column two. This column includes all spending from the Town budget that is for the benefit of the school department. Spending in this category includes health insurance, retirement assessment, regional school assessment, debt service, and both direct and indirect costs from other Town departments. The total spending in this funding category was \$24,566,122. This is an increase of \$2,035,892 or 9.04% over last years spending. The majority of this increase is from the changes in regional school assessment, health insurance, and debt service changes.

Grant Funds

Grant spending is in columns three and four. The total spending in this funding category was \$2,612,934. This is a decrease of \$150,320 or -5.75% compared to last years spending. Like school committee appropriation spending, grant spending is reported on a fiscal year basis on the end-of-year report. Because of this, the expenditure totals seen in this report will not align with those that are included in our budget. In our budget reports, grants are reported on a grant year basis, which is typically September 1 through August 31.

Revolving and Special Funds

The revolving and special funds spending is in columns five through ten. The total spending in this funding category was \$8,336,629. This is an increase of \$818,245 or 9.82% over last years spending. Revolving and special fund spending is unique in that this includes activity such as Preschool, Community Education, and School Lunch, which are not included as part of the District's approved budget.

An example of types of accounts in each column is below:

Column 5 - Circuit Breaker

Column 6 - Gifts & Donations at Each School, Private Grants (AEF)

Column 7 - Tuition and User Fee (Preschool, Music Lessons, Daycare, Foreign Exchange)

Column 8 - Athletics

Column 9 - School Lunch

Column 10 - Other Receipts (Community Education, Building Rentals)

Please feel free to contact the business office with any questions you may have.

EXPENDITURE SUMMARY FY17

ALL FUND TYPES

1	2	3	4	5	6	7	8	9	10	11
SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL LUNCH	OTHER LOCAL RECEIPTS	TOTAL

School Committee (1110)	124,309	0	990	0	0	0	0	0	0	125,299
Superintendent (1210)	422,788		0	0	0	0	300	0	0	423,088
Assistant Superintendents (1220)	265,649		0	0	0	0	0	0	0	265,649
Other District-Wide Administration (1230)	175,597		0	0	0	0	0	0	3,000	178,597
Business and Finance (1410)	820,686	186,941	0	0	0	0	0	0	0	1,007,627
Human Resources and Benefits (1420)	219,755	91,432	0	0	0	0	0	0	0	311,187
Legal Service For School Committee (1430)	116,814	136,531	0	0	0	0	0	0	0	253,345
Legal Settlements (1435)	300	0	0	0	0	0	0	0	0	300
District-wide Information Mgmt and Tech (1450)	79,588	169,780	0	0	0	0	0	0	0	249,368
Curriculum Directors and Dept. Heads (Supervisory) (2110)	1,744,171		62,819	96,080	0	0			0	1,903,070
Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	14,124		0	0	0	0			0	14,124
School Leadership-Building (2210)	2,952,766		0	0	0	0	77,962		0	3,030,728
Building Technology (2250)	0		0	0	0	0			0	0
Teachers (2305)	29,559,573		125,194	25,917	0	11,224	563,195		0	30,285,103
Medical/ Therapeutic Services (2320)	1,183,757		862,653	67,320	0	0			0	2,113,730
Substitutes, Long Term (2324)	991,812		0	0	0	0			0	991,812
Substitutes, Short Term (2325)	0		0	0	0	0			0	0
Non-Clerical Paraprofs./Instructional Assistants (2330)	2,693,186		104,451	32,197	0	0	39,394		0	2,869,228
Librarians and Media Center Directors (2340)	286,368	93,575	0	0	0	0			0	286,368
Professional Development Leadership (2351)	14,175		0	0	0	0			0	14,175
Instructional Coaches (2352)	5,351		116,167	0	0	0			0	121,518
Stipends for Instructional Coaching (2354)	0		66,456	33,602	0	3,953	0		0	104,011
Costs for Instructional Staff to Attend Prof. Dev. (2356)	2,818		61,882	0	0	17,433	59,140		0	141,273
Outside Prof. Dev. Providers for Instructional Staff (2358)	217,223		29,501	12,474	0	76,433	1,800		0	337,431
Textbooks and Related Software/Media/Materials (2410)	105,537		22,775	0	0	6,978	3,368		0	138,658
Other Instructional Materials (2415)	373,694	66,347	0	0	0	8,412	224,329		0	606,435
Instructional Equipment (2420)	31,181		0	989	0	0	0		0	32,170
General Supplies (2430)	172,990		0	0	0	6,986	0		0	179,976
Other Instructional Services (2440)	38,609		117,486	6,210	0	0	0		0	162,305
Classroom Instructional Technology (2451)	348		0	0	0	0	0		0	348
Other Instructional Hardware (2453)	0		0	0	0	0	0		0	0
Instructional Software (2455)	31,985		0	0	0	510	0		0	32,495
Guidance Counselors and Adjustment Counselors (2710)	2,366,278		0	0	0	0	0		0	2,366,278
Testing and Assessment (2720)	45,995		338,121	0	0	0	18,547		0	402,663
Psychological Services (2800)	760,825		0	0	0	0	0		0	760,825
TOTAL INSTRUCTION (2000)	43,592,766	159,922	1,907,505	274,789	0	131,929	987,735		0	47,054,646

EXPENDITURE SUMMARY FY17

ALL FUND TYPES

	1	2	3	4	5	6	7	8	9	10	11
	SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL LUNCH	OTHER LOCAL RECEIPTS	TOTAL
Attendance and Parent Liaison Services (3100)	126,924		0	0	0	0	0	0	0	0	126,924
Medical/Health Services (3200)	878,561	0	0	83,971	0	0	0	0	0	0	962,532
Transportation Services (3300)	1,657,190	0	15,964	199,224	0	0	0	0	0	0	1,872,378
Food Services (3400)	201,403		0	0	0	0	0	0	1,283,188	0	1,484,591
Athletics (3510)	551,582		0	0	0	0	0	287,062	0	12,166	850,810
Other Student Body Activities (3520)	150,043		0	0	0	15,293	1,653,491	0	0	305,855	2,124,682
School Security (3600)	185,832	111,118	0	0	0	0	0	0	0	0	296,950
Custodial Services (4110)	1,882,390	0	0	0	0	0	0	0	0	0	1,882,390
Heating of Buildings (4120)	459,718	0	0	0	0	0	0	0	0	0	459,718
Utility Services (4130)	703,235	296,668	0	0	0	0	0	0	0	200,000	1,199,903
Maintenance of Grounds (4210)	68,485	309,067	0	0	0	0	0	0	0	0	377,552
Maintenance of Buildings (4220)	1,302,036	0	0	0	0	0	0	0	0	0	1,302,036
Building Security System (4225)	20,676	0	0	0	0	0	0	0	0	0	20,676
Maintenance of Equipment (4230)	10,899	0	0	0	0	0	6,290	0	0	13,642	30,831
Extraordinary Maintenance (4300)	0	0	0	0	0	0	0	0	0	0	0
Networking and Telecommunications (4400)	235,989	0	0	0	0	0	0	0	0	0	235,989
Technology Maintenance (4450)	496,435	0	0	0	0	0	0	0	0	0	496,435
Employer Retirement Contributions (5100)	3,203	3,284,120	130,491	0	0	0	0	0	0	0	3,417,814
Employee Separation Costs (5150)	0	195,794	0	0	0	0	0	0	0	0	195,794
Insurance for Active Employees (5200)	0	7,075,956	0	0	0	0	0	0	0	0	7,075,956
Insurance for Retired School Employees (5250)	0	2,725,659	0	0	0	0	0	0	0	0	2,725,659
Other Non-Employee Insurance (5260)	0	106,863	0	0	0	0	0	0	0	0	106,863
Rental Lease of Equipment (5300)	0	0	0	0	0	0	0	0	0	0	0
Rental Lease of Buildings (5350)	0	0	0	0	0	0	0	0	0	0	0
Short Term Interest RAN's (5400)	0	0	0	0	0	0	0	0	0	0	0
Short Term Interest BAN'S (5450)	0	53,978	0	0	0	0	0	0	0	0	53,978
Other Fixed Charges (5500)	0	0	0	0	0	0	7,142	0	0	0	7,142
School Crossing Guards (5550)	163,103	0	0	0	0	0	0	0	0	0	163,103
Indirect Cost Transfers			0	0		0	0	0	0	0	0
Civic Activities and Community Services (6200)	0		0	0		0	0	0	0	1,298,062	1,298,062
Recreation Services (6300)	0		0	0		0	0	0	0	0	0
Health Services to Non-Public Schools (6800)	0	0	0	0		0	0	0	0	0	0
Transportation To Non-Public Schools (6900)	0	0	0	0		0	0	0	0	0	0

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Purchase of Land & Buildings (7100, 7200)	0	0	0	0		0	0	0	0	0	0
Equipment (7300, 7400)	86,413	0	0	0		0	0	0	0	0	86,413
Capital Technology (7350)	0	0	0	0		0	0	0	0	0	0
Motor Vehicles (7500, 7600)	0	0	0	0		0	0	0	0	0	0
Debt Retirement/Sch Construction (8100)	0	3,360,000	0	0		0		0	0	0	3,360,000
Debt Service/Sch Construction (8200)	0	1,632,360	0	0		0		0	0	0	1,632,360
Debt Service/Educ. & Other (8400, 8600)	0	146,322	0	0	0	0		0	0	0	146,322
Tuition to Mass. Schools (9100)	76,529	28,505	0	0	0	0	0	0	0	0	105,034
School Choice Tuition (9110)	0	30,711									30,711
Tuition to Commonwealth Charter Schools (9120)	0	173,062									173,062
Tuition to Horace Mann Charter Schools (9120)	0	0	0	0	0	0	0	0	0	0	0
Tuition to Out-of-State Schools (9200)	0	0	0	0	0	0	0	0	0	0	0
Tuition to Non-Public Schools (9300)	3,814,327	0	0	0	2,051,474	0	80,000	0	0	0	5,945,801
Tuition to Collaboratives (9400)	2,009,025	0	0	0	0	0	0	0	0	0	2,009,025
Regional School Assessment (9500)		4,291,333									4,291,333
TOTAL EXPENDITURES, ALL FUNDS	60,902,250	24,566,122	2,054,950	557,984	2,051,474	147,222	2,734,958	287,062	1,283,188	1,832,725	96,417,935