



Arlington Public Schools

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*Michael Mason, Jr.
Chief Financial Officer*

To: Arlington School Committee
From: Michael Mason
Re: Monthly Financial Reporting Packet
Date: January 24, 2019

Attached you will find a copy of the monthly financial reporting packet for the period ending 12/31/2018. There are three different reports for your review. Included are separate monthly budget tracking reports for each of the three different funding source categories: general fund (town appropriation), grants funds (state and federal), and revolving accounts.

General Fund Report

The general fund expenditure report includes spending through 12/31/2018, and is summarized by object code. You may be used to seeing this format as this is consistent with the reporting that has been used in the past. This report is a year to date budget report, created directly from Munis. Combined with columns for our projections for the remainder of the year, we arrived at the 'available budget' total that you'll find in this report. The bottom line unencumbered balance is currently projected at \$58,973. It is important to note that this does not mean that we expect there to be a surplus, but instead represents the total remaining after all known expenses at the time of this report have been encumbered.

Grant Accounts Report

The grant account report includes a year to date tracking of revenue and expenditure totals for each of our FY19 grant accounts. This report includes both federal and state grants. Currently all of these grants we included in our budget plan have been approved, and are active. Our current spending is in line with our budget plan, and we don't expect there to be any issues.

Revolving Accounts Report

The revolving account report includes year to date tracking of revenue and expenditure totals for each revolving account. The current projections are in line with the approved budget plan, and we don't expect there to be any budget issues.

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

Arlington Public Schools
General Fund Expenditure Report
Thru December 31, 2018

Object Description	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
81111 - Administration Sal & Wages	4,865,881	17,159	4,883,040	2,413,574	2,439,354	30,000	112
81112 - Teacher Salary & Wages	36,612,317	(67,093)	36,545,224	12,947,732	22,937,112	657,547	2,834
81113 - Custodial Salaries	1,492,878	-	1,492,878	720,827	706,272	65,779	-
81114 - Food Service Salary Wages	189,615	-	189,615	81,064	-	108,551	-
81115 - Clerical Salaries	1,959,883	1,134	1,961,017	1,014,580	996,649	-	(50,212)
81116 - Full Time Teacher Aides Sal	3,437,780	28,376	3,466,156	1,423,533	1,878,033	159,689	4,901
81117 - Other Full Time Salaries	2,453,805	95,050	2,548,855	1,153,753	1,410,006	-	(14,904)
81118 - Part Time Salary Wages	152,384	-	152,384	83,075	102,446	-	(33,137)
81119 - Sped Summer School(Hardy)	175,000	-	175,000	171,637	-	-	3,363
81120 - Bus Monitors	25,000	-	25,000	3,800	-	21,200	-
81201 - Temp Salaries Professional	159,080	70,000	229,080	136,936	6,220	85,924	-
81202 - Temporary Salary Wages Other	113,500	-	113,500	62,196	-	49,600	1,704
81203 - Substitute Teachers Day To Day	266,825	-	266,825	100,468	10,523	155,600	234
81204 - Extended Term Sub Teacher	407,417	44,329	451,746	205,322	164,782	81,300	342
81205 - Student Activity Support Stip	122,448	-	122,448	2,582	134,969	-	(15,102)
81206 - Temporary Clerical Help	30,000	-	30,000	10,967	-	-	19,033
81210 - Academic Teacher Leadership	77,994	-	77,994	27,007	71,278	-	(20,291)
81215 - Administrative Stipend	71,603	-	71,603	5,853	50,744	-	15,006
81301 - Overtime Peakload Requirement	46,000	-	46,000	19,018	-	-	26,982
81302 - Cust/Snow/Ice Removal	15,000	-	15,000	2,914	-	12,086	-
81304 - Maintenance Salaries	595,642	-	595,642	202,544	177,858	215,239	-
81305 - Maint/Wk Out Of Classification	7,167	-	7,167	4,075	-	-	3,092
81307 - Permit	-	-	-	6,607	-	-	(6,607)
81308 - Out Of Classification Salary	600	-	600	9,143	-	-	(8,543)
81310 - Call Back	9,000	-	9,000	7,635	-	-	1,365
81313 - Auto Allowance	15,000	-	15,000	1,326	240	-	13,434
81314 - Custodial Clothing Allow	11,200	-	11,200	11,100	-	-	100
81316 - Custodial Absence/Vacation	50,500	-	50,500	29,697	-	20,200	603
81318 - Teacher Room Moving	8,800	-	8,800	21,108	-	-	(12,308)
81320 - Skills Stipend	2,500	-	2,500	750	750	-	1,000
81322 - Other Stipends	27,750	-	27,750	9,835	-	-	17,915
81323 - Custodial Athletic Events	15,528	-	15,528	5,151	-	10,377	-
81413 - Longevity/Teachers	415,605	-	415,605	384,058	2,648	28,500	399
81414 - Longevity Admin	14,199	-	14,199	21,341	-	-	(7,142)
81415 - Longevity Clerical	24,650	-	24,650	27,274	-	-	(2,624)
81416 - Longevity Cust	16,500	-	16,500	10,243	700	5,557	-
81730 - Pensions	2,400	-	2,400	853	2,447	-	(900)
81760 - Clothing Allowance	11,100	-	11,100	12,847	494	-	(2,241)
82103 - Power Electricity	677,654	-	677,654	458,322	141,678	77,654	-
82104 - Natural Gas	525,000	-	525,000	37,844	412,156	75,000	-
82403 - Plumbing Services	17,000	-	17,000	3,835	6,165	2,000	5,000
82404 - Roof Repairs	12,500	-	12,500	-	-	10,000	2,500
82405 - Flooring Supplies/Services	5,000	-	5,000	12,683	1,162	-	(8,846)

Arlington Public Schools
General Fund Expenditure Report
Thru December 31, 2018

Object Description	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
82407 - Masonry Supply Services	5,000	-	5,000	-	-	-	5,000
82408 - Electrical Services	50,000	-	50,000	19,967	525	29,508	-
82409 - Grounds Supplies	5,000	-	5,000	1,096	-	-	3,904
82410 - Painting Services	5,000	-	5,000	7,753	247	-	(3,000)
82411 - Window Glass Service Supplies	5,000	-	5,000	5,883	530	-	(1,413)
82412 - Hvac Contracted Services	60,000	-	60,000	27,107	36,354	-	(3,461)
82414 - Boiler Contracted Services	50,000	-	50,000	27,503	2,092	19,000	1,405
82415 - Snow Removal Contracted	30,000	-	30,000	9,705	20,295	-	-
82420 - Elevator Maintenance Repairs	30,000	-	30,000	14,164	24,637	-	(8,801)
82703 - Equipment Rental	83,360	-	83,360	-	96,392	-	(13,032)
82904 - Custodial Supplies Cleaning	385,452	-	385,452	197,327	209,721	-	(21,596)
82905 - Extermination Services	2,000	-	2,000	1,150	50	-	800
82999 - Misc Maintenance Services	12,400	-	12,400	-	-	-	12,400
83101 - Professional Tech Services	844,532	-	844,532	267,717	470,350	106,400	65
83102 - Legal Services	200,000	-	200,000	67,785	72,215	-	60,000
83201 - Tuition Other Schools	6,032,929	(71,351)	5,961,578	2,005,826	2,961,997	993,755	-
83301 - Contracted Transportation	1,154,000	(69,769)	1,084,231	207,178	669,207	207,846	-
83302 - Field Trips	5,625	-	5,625	980	4,350	-	295
83303 - Otto Busing Reimburse	6,800	-	6,800	5,354	-	-	1,446
83402 - Telephone/Pagers	42,255	-	42,255	13,464	17,436	-	11,355
83403 - Advertising	6,700	-	6,700	1,929	75	-	4,696
83404 - Reproduction/Printing	21,100	-	21,100	1,203	969	-	18,928
83405 - Postage	800	-	800	-	-	-	800
83802 - Environmental Services	5,000	-	5,000	-	-	-	5,000
83803 - Security Services	14,000	-	14,000	14,581	7,537	-	(8,118)
83804 - Athletic Services	158,692	-	158,692	56,205	9,241	93,246	-
83807 - Insurance	47,856	-	47,856	46,452	-	-	1,404
83808 - Safety Equip And Testing	800	-	800	-	-	-	800
84201 - Office Supplies	86,105	-	86,105	38,279	19,898	27,500	429
84303 - Plumbing Supplies	35,000	-	35,000	24,536	2,334	7,500	630
84306 - Carpentry Supplies Doors	15,000	-	15,000	10,203	2,635	-	2,162
84308 - Electrical Supplies	25,000	-	25,000	11,710	1,009	12,000	281
84312 - Hvac Supplies	30,000	-	30,000	8,685	1,184	25,000	(4,869)
84321 - Equipment Maintenance	5,192	-	5,192	24,129	195	-	(19,133)
84802 - Motor Vehicle Repair	32,835	22,165	55,000	38,745	50,203	-	(33,948)
84803 - Gas & Oil	40,000	-	40,000	17,130	26,056	-	(3,186)
84902 - Food Supplies	39,550	-	39,550	15,751	16,594	-	7,205
85100 - Educational Supplies	3,200	-	3,200	-	4,342	-	(1,142)
85101 - Repro Paper Toner Supplies	115,034	-	115,034	48,488	13,700	50,000	2,847
85102 - Testing Materials	26,576	-	26,576	5,463	573	20,540	-
85103 - Instructional Materials	359,103	-	359,103	256,596	52,139	50,000	368
85104 - Athletic Supplies	50,653	-	50,653	37,663	14,120	-	(1,130)
85106 - Textbooks Books Periodicals	169,782	-	169,782	112,002	17,863	39,000	918

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Object Description	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
85110 - Instruction Equipment	26,806	-	26,806	17,579	3,773	-	5,454
85201 - Medical Surgical Supplies	15,000	-	15,000	9,836	14,602	-	(9,437)
85802 - Computer Supplies	18,341	-	18,341	13,709	2,496	-	2,136
85803 - Graduation Service Ceremonies	15,000	-	15,000	1,920	8,333	4,747	-
85804 - Computer Software	259,377	-	259,377	249,918	4,900	-	4,559
85806 - Misc Supplies	865	-	865	333	8,860	-	(8,328)
87101 - Business Travel	6,600	-	6,600	1,544	4,135	-	921
87105 - Workshops Stipends/Green Slip	74,000	(70,000)	4,000	2,375	-	-	1,625
87106 - Graduate Course Reimbursement	25,000	-	25,000	5,959	4,444	14,597	-
87202 - Training Educ Conf & Attendanc	160,256	-	160,256	82,344	72,004	5,600	308
87301 - Professional Affiliations	49,944	-	49,944	37,708	4,287	7,900	49
87601 - Court Judgements Settlement	102,000	-	102,000	-	-	-	102,000
88501 - Capital Equipment/Furniture	6,000	-	6,000	1,621	-	4,000	379
88502 - Computer Network Telecom	480	-	480	-	-	-	480
88550 - Computer Equipment Hardware	20,317	-	20,317	860	-	18,000	1,457
88560 - Space Rental	36,000	-	36,000	-	-	36,000	-
Grand Total	66,253,022	-	66,253,022	25,940,523	36,609,586	3,643,941	58,973

Arlington Public Schools
Grant Report
Thru December 31, 2018

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Metco Grant	7330 - State Revenue	(489,063)	(88,198)	-	(400,865)	-
	81111 - Administration Sal & Wages	101,352	49,454	-	51,898	-
	81112 - Teacher Salary & Wages	86,414	28,271	9,489	48,654	-
	81116 - Full Time Teacher Aides Sal	47,852	10,828	-	37,024	-
	81201 - Temp Salaries Professional	3,850	961	-	2,889	-
	81202 - Temporary Salary Wages Other	3,500	530	-	2,971	-
	83101 - Professional Tech Services	14,751	1,160	-	13,591	-
	83301 - Contracted Transportation	221,874	48,864	153,474	19,536	-
	84201 - Office Supplies	1,120	-	300	820	-
	87202 - Training Educ Conf & Attendanc	5,300	-	2,450	2,850	-
	87301 - Professional Affliations	1,850	850	550	450	-
	88550 - Computer Equipment Hardware	1,200	-	-	1,200	-
Metco Grant Total Revenue		(489,063)	(88,198)	-	(400,865)	-
Metco Grant Total Expense		489,063	140,916	166,263	181,884	-
Special Ed Early Ed	7310 - Federal Revenue Thru State	(41,194)	(9,995)	-	(31,199)	-
	81112 - Teacher Salary & Wages	29,790	10,312	19,478	0	-
	81731 - MTRB Pension	2,681	-	-	2,681	-
	83101 - Professional Tech Services	4,350	1,300	3,050	-	-
	85100 - Educational Supplies	3,983	-	2,725	1,258	-
	87202 - Training Educ Conf & Attendanc	390	1,075	390	(1,075)	-
Special Ed Early Ed Total Revenue		(41,194)	(9,995)	-	(31,199)	-
Special Ed Early Ed Total Expense		41,194	12,686	25,643	2,865	-
Sped 94-142 Allocation	7310 - Federal Revenue Thru State	(1,492,435)	(353,562)	-	(1,138,873)	-
	81111 - Administration Sal & Wages	45,533	14,546	21,011	9,976	-
	81112 - Teacher Salary & Wages	1,237,364	440,034	742,699	54,632	-
	81201 - Temp Salaries Professional	11,266	-	-	11,266	-
	81731 - MTRB Pension	115,461	-	-	115,461	-
	83101 - Professional Tech Services	82,811	-	-	82,811	-
Sped 94-142 Allocation Total Revenue		(1,492,435)	(353,562)	-	(1,138,873)	-
Sped 94-142 Allocation Total Expense		1,492,435	454,580	763,710	274,145	-
Title I Distribution	7310 - Federal Revenue Thru State	(189,953)	(51,708)	-	(138,245)	-
	81111 - Administration Sal & Wages	5,000	5,000	-	-	-
	81112 - Teacher Salary & Wages	31,012	10,735	20,277	(0)	-
	81116 - Full Time Teacher Aides Sal	110,840	47,503	34,069	29,268	-
	81201 - Temp Salaries Professional	34,260	-	-	34,260	-
	81202 - Temporary Salary Wages Other	250	-	-	250	-
	81731 - MTRB Pension	2,791	-	-	2,791	-
	85106 - Textbooks Books Periodicals	4,000	1,412	-	2,588	-
	87105 - Workshops Stipends/Green Slip	1,800	-	-	1,800	-
Title I Distribution Total Revenue		(189,953)	(51,708)	-	(138,245)	-
Title I Distribution Total Expense		189,953	64,650	54,346	70,957	-

Arlington Public Schools
Grant Report
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GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Title IIA Improving Teacher Quality	7310 - Federal Revenue Thru State	(90,013)	(9,590)	-	(80,423)	-
	81201 - Temp Salaries Professional	48,068	150	-	47,918	-
	83101 - Professional Tech Services	15,000	7,000	7,000	1,000	-
	87203 - Title Ii Covenant Sch Training	952	-	-	952	-
	87207 - Title Ii St Agnes Training	3,825	1,500	-	2,325	-
	87208 - Title Iia-Arl Catholic	8,168	1,870	203	6,095	-
	87301 - Professional Affiliations	14,000	-	-	14,000	-
Title IIA Improving Teacher Quality Total Revenue		(90,013)	(9,590)	-	(80,423)	-
Title IIA Improving Teacher Quality Total Expense		90,013	10,520	7,203	72,290	-
TITLE III ELL	7310 - Federal Revenue Thru State	(39,258)	(3,925)	-	(35,333)	-
	81201 - Temp Salaries Professional	34,790	-	-	34,790	-
	83101 - Professional Tech Services	800	-	-	800	-
	85103 - Instructional Materials	1,668	-	-	1,668	-
	87105 - Workshops Stipends/Green Slip	2,000	-	-	2,000	-
Title III ELL Total Revenue		(39,258)	(3,925)	-	(35,333)	-
Title III ELL Total Expense		39,258	-	-	39,258	-
Grand Total Grant Revenues		(2,341,916)	(516,978)	-	(1,824,938)	-
Grand Total Grant Expenses		2,341,916	683,352	1,017,165	641,399	-

Arlington Public Schools
Revolving Account Report
Thru December 31, 2018

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Athletic Fees	7289 - Miscellaneous Revenue	(260,000)	(105,468.39)	-	(154,532)	-
	81202 - Temporary Salary Wages Other	260,000	145,204.14	-	114,796	-
	8300 - Contracted Services		-	-	-	-
Athletic Fees Total Revenue		(260,000)	(105,468)	-	(154,532)	-
Athletic Fees Total Expense		260,000	145,204	-	114,796	-
Athletics Ticket Sales	7289 - Miscellaneous Revenue	(40,000)	(16,818)	-	(23,182)	-
	81202 - Temporary Salary Wages Other	40,000	3,429	-	33,878	2,693
	8350 - Curriculum Supplies	-	2,693	-	-	(2,693)
Athletic Ticket Sales Total Revenue		(40,000)	(16,818)	-	(23,182)	-
Athletic Ticket Sales Total Expense		40,000	6,121	-	33,878	-
Bishop Bus Fees	7289 - Miscellaneous Revenue	(20,000)	(35,010)	-	15,010	-
	8300 - Contracted Services	20,000	1,181	-	18,819	-
Bishop Bus Total Revenue		(20,000)	(35,010)	-	15,010	-
Bishop Bus Total Expense		20,000	1,181	-	18,819	-
Building Rental Fees	7289 - Miscellaneous Revenue	(350,000)	(80,801)	-	(269,199)	-
	8092 - Custodial/Overtime	150,000	69,237	-	80,763	-
	82103 - Power/Electricity	200,000	107,308	54,947	30,496	7,249
	8300 - Contracted Services	-	5,474	-	-	(5,474)
	8350 - Curriculum Supplies	-	1,675	100	-	(1,775)
Building Rental Total Revenue		(350,000)	(80,801)	-	(269,199)	-
Building Rental Total Expense		350,000	183,695	55,047	111,258	-
Circuit Breaker	7310 - Federal Revenue Thru State	(2,317,327)	(1,393,009)	-	(924,318)	-
	83201 - Tuition Other Schools	2,317,327	728,573	1,255,796	332,958	-
Circuit Breaker Total Revenue		(2,317,327)	(1,393,009)	-	(924,318)	-
Circuit Breaker Total Expense		2,317,327	728,573	1,255,796	332,958	-
Foreign Exchange	7289 - Miscellaneous Revenue	(325,000)	(49,038)	-	(275,962)	-
	85103 - Instructional Materials	285,000	29,372	2,448	174,445	78,735
	87202 - Training Educ Conf & Attendanc	40,000	97,235	21,500	-	(78,735)
Foreign Visa Total Revenue		(325,000)	(49,038)	-	(275,962)	-
Foreign Visa Total Expense		325,000	126,607	23,948	174,445	-
Instrumental Music Fees	7289 - Miscellaneous Revenue	(148,265)	(87,699)	-	(60,566)	-
	81112 - Teacher Salary & Wages	148,265	62,438	46,184	39,643	-
Instrumental Music Total Revenue		(148,265)	(87,699)	-	(60,566)	-
Instrumental Music Total Expense		148,265	62,438	46,184	39,643	-
Menotomy Preschool	7289 - Miscellaneous Revenue	(142,000)	(184,576)	-	42,576	-
	81112 - Teacher Salary & Wages	142,000	68,834	41,654	26,548	4,965
	81116 - Full Time Teacher Aides Sal	-	4,965	-	-	(4,965)
Menotomy Preschool Total Revenue		(142,000)	(184,576)	-	42,576	-
Menotomy Preschool Total Expense		142,000	73,799	41,654	26,548	-
Peirce Field Rental	7289 - Miscellaneous Revenue	(22,000)	(22,165)	-	165	-
	81307 - Permit	-	3,738	-	-	(3,738)
	83804 - Athletic Services	22,000	6,079	610	11,573	3,738
Peirce Field Rental Total Revenue		(22,000)	(22,165)	-	165	-
Peirce Field Rental Total Expense		22,000	9,817	610	11,573	-

Arlington Public Schools
 Revolving Account Report
 Thru December 31, 2018

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Traffic Supervisory Rebilling	7289 - Miscellaneous Revenue	(17,928)	(10,084)	-	(7,844)	-
	8350 - Curriculum Supplies	17,928	-	-	17,928	-
Traffic Supervisor Rebilling Total Revenue		(17,928)	(10,084)	-	(7,844)	-
Traffic Supervisor Rebilling Total Expense		17,928	-	-	17,928	-
Tuition In Revolving	7289 - Miscellaneous Revenue	(90,000)	(31,806)	-	(58,194)	-
	83201 - Tuition Other Schools	90,000	660	-	89,340	-
Tuition In Total Revenue		(90,000)	(31,806)	-	(58,194)	-
Tuition In Total Expense		90,000	660	-	89,340	-
AEA President Salary Offset	7289 - Miscellaneous Revenue	(15,671)	-	-	(15,671)	-
	81112 - Teacher Salary & Wages	15,671	-	-	15,671	-
AEA President Offset Total Revenue		(15,671)	-	-	(15,671)	-
AEA President Offset Total Expense		15,671	-	-	15,671	-
Total Revolving Revenue		(3,748,191)	(2,016,474)	-	(1,731,717)	-
Total Revolving Expense		3,748,191	1,338,096	1,423,238	986,857	-