



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: March 28, 2019

Attached you will find a copy of the monthly financial reporting packet for the period ending 2/28/2019. 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 2/28/2019, 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 \$248,086. 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 February 28, 2019

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	3,182,366	1,628,715	30,000	41,959
81112 - Teacher Salary & Wages	36,612,317	(67,093)	36,545,224	18,681,012	17,245,991	616,392	1,829
81113 - Custodial Salaries	1,492,878	-	1,492,878	951,259	443,101	98,518	-
81114 - Food Service Salary Wages	189,615	-	189,615	116,745	-	72,870	-
81115 - Clerical Salaries	1,959,883	1,134	1,961,017	1,330,983	688,155	-	(58,121)
81116 - Full Time Teacher Aides Sal	3,437,780	28,376	3,466,156	2,056,269	1,316,335	93,118	434
81117 - Other Full Time Salaries	2,453,805	95,050	2,548,855	1,608,683	987,716	-	(47,544)
81118 - Part Time Salary Wages	152,384	-	152,384	117,468	64,883	-	(29,967)
81119 - Sped Summer School(Hardy)	175,000	-	175,000	171,637	-	-	3,363
81120 - Bus Monitors	25,000	-	25,000	5,200	-	19,800	-
81201 - Temp Salaries Professional	159,080	70,000	229,080	165,657	3,000	60,423	-
81202 - Temporary Salary Wages Other	113,500	-	113,500	85,110	-	28,390	-
81203 - Substitute Teachers Day To Day	266,825	-	266,825	154,619	7,015	105,191	-
81204 - Extended Term Sub Teacher	407,417	44,329	451,746	300,910	109,448	41,388	-
81205 - Student Activity Support Stip	122,448	-	122,448	75,939	74,165	-	(27,656)
81206 - Temporary Clerical Help	30,000	-	30,000	14,303	-	-	15,697
81210 - Academic Teacher Leadership	77,994	-	77,994	50,993	47,427	-	(20,426)
81215 - Administrative Stipend	71,603	-	71,603	31,931	26,649	-	13,023
81301 - Overtime Peakload Requirement	46,000	-	46,000	24,902	-	-	21,098
81302 - Cust/Snow/Ice Removal	15,000	-	15,000	29,152	-	-	(14,152)
81304 - Maintenance Salaries	595,642	-	595,642	262,124	123,889	209,629	-
81305 - Maint/Wk Out Of Classification	7,167	-	7,167	4,174	-	-	2,993
81307 - Permit	-	-	-	9,372	-	-	(9,372)
81308 - Out Of Classification Salary	600	-	600	11,094	-	-	(10,494)
81310 - Call Back	9,000	-	9,000	11,148	-	-	(2,148)
81313 - Auto Allowance	15,000	-	15,000	1,400	166	-	13,434
81314 - Custodial Clothing Allow	11,200	-	11,200	11,100	-	-	100
81316 - Custodial Absence/Vacation	50,500	-	50,500	39,813	-	10,687	-
81318 - Teacher Room Moving	8,800	-	8,800	14,092	-	-	(5,292)
81320 - Skills Stipend	2,500	-	2,500	981	519	-	1,000
81322 - Other Stipends	27,750	-	27,750	12,510	1,750	-	13,490
81323 - Custodial Athletic Events	15,528	-	15,528	8,535	-	6,993	-
81413 - Longevity/Teachers	415,605	-	415,605	384,058	5,296	26,000	251
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	12,195	35,057	-	(30,752)
81730 - Pensions	2,400	-	2,400	1,886	-	-	514
81760 - Clothing Allowance	11,100	-	11,100	13,341	-	-	(2,241)
81765 - Auto Allowance	-	-	-	7	133	-	(140)
82103 - Power Electricity	677,654	-	677,654	601,951	303,049	73,055	(300,401)
82104 - Natural Gas	525,000	-	525,000	242,709	207,269	75,022	-
82403 - Plumbing Services	17,000	-	17,000	14,418	11,185	-	(8,603)
82404 - Roof Repairs	12,500	-	12,500	-	-	12,058	442

Arlington Public Schools
General Fund Expenditure Report
Thru February 28, 2019

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
82405 - Flooring Supplies/Services	5,000	-	5,000	13,200	646	-	(8,846)
82407 - Masonry Supply Services	5,000	-	5,000	-	-	-	5,000
82408 - Electrical Services	50,000	-	50,000	36,362	18,616	-	(4,978)
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	6,525	138	-	(1,663)
82412 - Hvac Contracted Services	60,000	-	60,000	38,938	24,523	-	(3,461)
82414 - Boiler Contracted Services	50,000	-	50,000	38,381	618	-	11,001
82415 - Snow Removal Contracted	30,000	36,000	66,000	29,950	37,700	-	(1,650)
82420 - Elevator Maintenance Repairs	30,000	-	30,000	23,242	13,410	-	(6,652)
82703 - Equipment Rental	83,360	-	83,360	23,417	72,976	-	(13,033)
82904 - Custodial Supplies Cleaning	385,452	-	385,452	302,020	121,156	-	(37,724)
82905 - Extermination Services	2,000	-	2,000	1,150	50	-	800
82999 - Misc Maintenance Services	12,400	-	12,400	48	-	-	12,352
83101 - Professional Tech Services	844,532	-	844,532	404,115	385,571	61,620	(6,774)
83102 - Legal Services	200,000	-	200,000	77,938	62,062	-	60,000
83201 - Tuition Other Schools	6,032,929	(71,351)	5,961,578	3,082,174	1,958,292	671,113	249,999
83301 - Contracted Transportation	1,154,000	(69,769)	1,084,231	394,287	517,589	-	172,355
83302 - Field Trips	5,625	-	5,625	2,312	3,320	-	(7)
83303 - Otto Busing Reimburse	6,800	-	6,800	5,354	-	-	1,446
83402 - Telephone/Pagers	42,255	-	42,255	17,951	12,949	-	11,355
83403 - Advertising	6,700	-	6,700	2,320	-	-	4,380
83404 - Reproduction/Printing	21,100	-	21,100	3,602	969	-	16,529
83405 - Postage	800	-	800	60	-	-	740
83802 - Environmental Services	5,000	-	5,000	-	884	-	4,116
83803 - Security Services	14,000	-	14,000	17,351	11,766	-	(15,117)
83804 - Athletic Services	158,692	-	158,692	90,017	17,770	4,761	46,144
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	52,640	10,145	963	22,357
84303 - Plumbing Supplies	35,000	-	35,000	24,549	2,321	-	8,130
84306 - Carpentry Supplies Doors	15,000	-	15,000	15,634	2,728	-	(3,362)
84308 - Electrical Supplies	25,000	-	25,000	14,135	1,085	-	9,780
84312 - Hvac Supplies	30,000	-	30,000	11,690	945	-	17,365
84321 - Equipment Maintenance	5,192	-	5,192	25,546	2,394	-	(22,748)
84399 - Misc Maintenance Supplies	-	-	-	-	1,400	-	(1,400)
84802 - Motor Vehicle Repair	32,835	22,165	55,000	41,207	46,336	-	(32,543)
84803 - Gas & Oil	40,000	-	40,000	20,668	22,518	-	(3,186)
84902 - Food Supplies	39,550	-	39,550	19,564	13,914	106	5,966
85100 - Educational Supplies	3,200	-	3,200	5,271	70	-	(2,141)
85101 - Repro Paper Toner Supplies	115,034	-	115,034	64,488	13,699	3,774	33,073
85102 - Testing Materials	26,576	-	26,576	6,884	-	-	19,692
85103 - Instructional Materials	359,103	-	359,103	313,599	19,469	4,405	21,630

Arlington Public Schools
 General Fund Expenditure Report
 Thru February 28, 2019

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
85104 - Athletic Supplies	50,653	-	50,653	52,650	15,026	3,243	(20,266)
85106 - Textbooks Books Periodicals	169,782	-	169,782	119,882	11,314	965	37,621
85110 - Instruction Equipment	26,806	-	26,806	21,039	4,202	-	1,565
85201 - Medical Surgical Supplies	15,000	-	15,000	14,470	10,792	622	(10,884)
85802 - Computer Supplies	18,341	-	18,341	17,616	1,042	-	(317)
85803 - Graduation Service Ceremonies	15,000	-	15,000	1,920	8,333	-	4,747
85804 - Computer Software	259,377	-	259,377	251,667	22,850	-	(15,140)
85806 - Misc Supplies	865	-	865	514	239	-	112
87101 - Business Travel	6,600	-	6,600	2,359	3,470	-	771
87105 - Workshops Stipends/Green Slip	74,000	(70,000)	4,000	3,746	-	-	254
87106 - Graduate Course Reimbursement	25,000	-	25,000	5,959	5,209	765	13,067
87202 - Training Educ Conf & Attendanc	160,256	-	160,256	110,237	56,824	11,747	(18,552)
87301 - Professional Affiliations	49,944	-	49,944	38,378	4,171	150	7,245
87601 - Court Judgements Settlement	102,000	-	102,000	-	-	-	102,000
88501 - Capital Equipment/Furniture	6,000	-	6,000	1,621	-	-	4,379
88502 - Computer Network Telecom	480	-	480	-	-	-	480
88550 - Computer Equipment Hardware	20,317	-	20,317	3,898	-	-	16,419
88560 - Space Rental	36,000	(36,000)	-	-	-	-	-
Grand Total	66,253,022	-	66,253,022	36,788,507	26,872,661	2,343,768	248,086

Arlington Public Schools
Grant Report
Thru February 28, 2019

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Metco Grant	7330 - State Revenue	(489,063)	(202,910)	-	(286,153)	-
	81111 - Administration Sal & Wages	101,352	65,046	-	36,306	-
	81112 - Teacher Salary & Wages	86,414	41,481	7,256	37,677	-
	81116 - Full Time Teacher Aides Sal	47,852	16,087	-	31,765	-
	81201 - Temp Salaries Professional	3,850	1,637	-	2,213	-
	81202 - Temporary Salary Wages Other	3,500	664	-	2,836	-
	83101 - Professional Tech Services	14,751	1,160	-	13,591	-
	83301 - Contracted Transportation	221,874	97,259	108,924	15,691	-
	84201 - Office Supplies	1,120	-	300	820	-
	87202 - Training Educ Conf & Attendanc	5,300	1,686	514	3,100	-
	87301 - Professional Affliations	1,850	1,250	150	450	-
	88550 - Computer Equipment Hardware	1,200	-	-	1,200	-
Metco Grant Total Revenue		(489,063)	(202,910)	-	(286,153)	-
Metco Grant Total Expense		489,063	226,270	117,144	145,649	-
Special Ed Early Ed	7310 - Federal Revenue Thru State	(41,194)	(18,662)	-	(22,532)	-
	81112 - Teacher Salary & Wages	29,790	14,895	14,895	-	-
	81731 - MTRB Pension	2,681	-	-	2,681	-
	83101 - Professional Tech Services	4,350	2,700	1,650	-	-
	85100 - Educational Supplies	3,983	3,509	291	183	-
	87202 - Training Educ Conf & Attendanc	390	-	-	390	-
Special Ed Early Ed Total Revenue		(41,194)	(18,662)	-	(22,532)	-
Special Ed Early Ed Total Expense		41,194	21,104	16,836	3,254	-
Sped 94-142 Allocation	7310 - Federal Revenue Thru State	(1,492,435)	(555,598)	-	(936,837)	-
	81111 - Administration Sal & Wages	45,533	21,011	14,546	9,976	-
	81112 - Teacher Salary & Wages	1,237,364	635,604	547,129	54,631	-
	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)	(555,598)	-	(936,837)	-
Sped 94-142 Allocation Total Expense		1,492,435	656,615	561,675	274,145	-
Title I Distribution	7310 - Federal Revenue Thru State	(189,953)	(77,646)	-	(112,307)	-
	81111 - Administration Sal & Wages	5,000	5,000	-	-	-
	81112 - Teacher Salary & Wages	31,012	15,506	15,506	-	-
	81116 - Full Time Teacher Aides Sal	110,840	68,615	22,713	19,512	-
	81201 - Temp Salaries Professional	34,260	55	-	34,205	-
	81202 - Temporary Salary Wages Other	250	-	-	250	-
	81731 - MTRB Pension	2,791	-	-	2,791	-
	85106 - Textbooks Books Periodicals	4,000	1,505	-	2,495	-
	87105 - Workshops Stipends/Green Slip	1,800	-	-	1,800	-
Title I Distribution Total Revenue		(189,953)	(77,646)	-	(112,307)	-
Title I Distribution Total Expense		189,953	90,681	38,219	61,053	-

Arlington Public Schools
Grant Report
Thru February 28, 2019

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)	(10,888)	-	(79,125)	-
	81201 - Temp Salaries Professional	48,068	150	-	47,918	-
	83101 - Professional Tech Services	15,000	14,000	738	262	-
	87203 - Title II Covenant Sch Training	952	-	-	952	-
	87207 - Title II St Agnes Training	3,825	2,000	-	1,825	-
	87208 - Title IIA-Arl Catholic	8,168	2,412	45	5,711	-
	87301 - Professional Affiliations	14,000	-	-	14,000	-
Title IIA Improving Teacher Quality Total Revenue		(90,013)	(10,888)	-	(79,125)	-
Title IIA Improving Teacher Quality Total Expense		90,013	18,562	783	70,668	-
TITLE III ELL	7310 - Federal Revenue Thru State	(39,258)	(3,925)	-	(35,333)	-
	81201 - Temp Salaries Professional	34,790	1,088	-	33,702	-
	83101 - Professional Tech Services	800	-	-	800	-
	85103 - Instructional Materials	1,668	299	-	1,369	-
	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	3,387	-	35,871	-
Grand Total Grant Revenues		(2,341,916)	(869,629)	-	(1,472,287)	-
Grand Total Grant Expenses		2,341,916	1,016,619	734,657	590,640	-

Arlington Public Schools
Revolving Report
Thru February 28, 2019

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Athletic Fees	7289 - Miscellaneous Revenue	(260,000)	(192,404)	-	(67,596)	-
	81202 - Temporary Salary Wages Other	260,000	196,990	-	63,010	-
Athletic Fees Total Revenue		(260,000)	(192,404)	-	(67,596)	-
Athletic Fees Total Expense		260,000	196,990	-	63,010	-
Athletics Ticket Sales	7289 - Miscellaneous Revenue	(40,000)	(39,529)	-	(471)	-
	81202 - Temporary Salary Wages Other	40,000	4,571	-	32,727	2,702
	8350 - Curriculum Supplies	-	2,702	-	-	(2,702)
Athletic Ticket Sales Total Revenue		(40,000)	(39,529)	-	(471)	-
Athletic Ticket Sales Total Expense		40,000	7,273	-	32,727	-
Bishop Bus Fees	7289 - Miscellaneous Revenue	(20,000)	(35,280)	-	15,280	-
	8300 - Contracted Services	20,000	1,706	-	18,294	-
Bishop Bus Total Revenue		(20,000)	(35,280)	-	15,280	-
Bishop Bus Total Expense		20,000	1,706	-	18,294	-
Building Rental Fees	7289 - Miscellaneous Revenue	(350,000)	(161,346)	-	(188,654)	-
	8092 - Custodial/Overtime	150,000	99,816	-	50,184	-
	82103 - Power Electricity	200,000	85,751	63,531	50,718	-
	8300 - Contracted Services	-	131,593	35,115	(166,708)	-
	8350 - Curriculum Supplies	-	5,474	-	(5,474)	-
	8659 - Instructional Equipment	-	1,675	100	(1,775)	-
Building Rental Total Revenue		(350,000)	(161,346)	-	(188,654)	-
Building Rental Total Expense		350,000	324,309	98,746	(73,055)	-
Circuit Breaker	7310 - Federal Revenue Thru State	(2,317,327)	(2,039,842)	-	(277,485)	-
	83201 - Tuition Other Schools	2,317,327	1,103,240	875,356	338,731	-
Circuit Breaker Total Revenue		(2,317,327)	(2,039,842)	-	(277,485)	-
Circuit Breaker Total Expense		2,317,327	1,103,240	875,356	338,731	-
Foreign Exchange	7289 - Miscellaneous Revenue	(325,000)	(93,073)	-	(231,927)	-
	85103 - Instructional Materials	285,000	43,969	950	158,936	81,145
	87202 - Training Educ Conf & Attendanc	40,000	98,997	22,148	-	(81,145)
Foreign Visa Total Revenue		(325,000)	(93,073)	-	(231,927)	-
Foreign Visa Total Expense		325,000	142,966	23,098	158,936	-
Instrumental Music Fees	7289 - Miscellaneous Revenue	(148,265)	(132,023)	-	(16,242)	-
	81112 - Teacher Salary & Wages	148,265	90,189	30,789	27,287	-
Instrumental Music Total Revenue		(148,265)	(132,023)	-	(16,242)	-
Instrumental Music Total Expense		148,265	90,189	30,789	27,287	-
Menotomy Preschool	7289 - Miscellaneous Revenue	(142,000)	(235,790)	-	93,790	-
	81112 - Teacher Salary & Wages	142,000	99,426	31,853	4,312	6,409
	81116 - Full Time Teacher Aides Sal	-	6,409	-	-	(6,409)
Menotomy Preschool Total Revenue		(142,000)	(235,790)	-	93,790	-
Menotomy Preschool Total Expense		142,000	105,835	31,853	4,312	-
Peirce Field Rental	7289 - Miscellaneous Revenue	(22,000)	(22,165)	-	165	-
	81307 - Permit	-	3,813	-	-	(3,813)
	83804 - Athletic Services	22,000	6,081	610	11,496	3,813
Peirce Field Rental Total Revenue		(22,000)	(22,165)	-	165	-
Peirce Field Rental Total Expense		22,000	9,894	610	11,496	-

Arlington Public Schools
Revolving Report
Thru February 28, 2019

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)	(41,147)	-	(48,853)	-
	83201 - Tuition Other Schools	90,000	660	-	89,340	-
Tuition In Total Revenue		(90,000)	(41,147)	-	(48,853)	-
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)	(3,002,683)	-	(745,508)	-
Total Revolving Expense		3,748,191	1,983,062	1,060,452	704,677	-