



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: June 13, 2019

Attached you will find a copy of the monthly financial reporting packet for the period ending 5/31/2019. 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 5/31/2019, 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 \$246,444. 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 May 31, 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	4,495,737	353,703	16,000	17,600
81112 - Teacher Salary & Wages	36,612,317	(67,093)	36,545,224	28,695,259	7,223,277	575,106	51,582
81113 - Custodial Salaries	1,492,878	-	1,492,878	1,327,132	110,257	55,489	-
81114 - Food Service Salary Wages	189,615	-	189,615	194,318	-	-	(4,703)
81115 - Clerical Salaries	1,959,883	1,134	1,961,017	1,881,700	148,291	-	(68,974)
81116 - Full Time Teacher Aides Sal	3,437,780	28,376	3,466,156	3,171,713	180,935	100,823	12,685
81117 - Other Full Time Salaries	2,453,805	95,050	2,548,855	2,344,058	348,341	-	(143,544)
81118 - Part Time Salary Wages	152,384	-	152,384	178,448	8,537	-	(34,601)
81119 - Sped Summer School(Hardy)	175,000	-	175,000	171,637	-	-	3,363
81120 - Bus Monitors	25,000	-	25,000	7,600	-	17,400	-
81201 - Temp Salaries Professional	159,080	70,000	229,080	207,195	-	21,885	-
81202 - Temporary Salary Wages Other	113,500	-	113,500	126,476	-	-	(12,976)
81203 - Substitute Teachers Day To Day	266,825	-	266,825	261,237	877	4,711	-
81204 - Extended Term Sub Teacher	407,417	44,329	451,746	486,288	14,025	-	(48,567)
81205 - Student Activity Support Stip	122,448	-	122,448	150,817	-	-	(28,369)
81206 - Temporary Clerical Help	30,000	-	30,000	21,600	-	-	8,400
81210 - Academic Teacher Leadership	77,994	-	77,994	116,167	14,439	-	(52,612)
81215 - Administrative Stipend	71,603	-	71,603	68,550	476	-	2,577
81301 - Overtime Peakload Requirement	46,000	-	46,000	34,672	-	-	11,328
81302 - Cust/Snow/Ice Removal	15,000	-	15,000	62,097	-	-	(47,097)
81304 - Maintenance Salaries	595,642	-	595,642	370,703	31,893	193,046	-
81305 - Maint/Wk Out Of Classification	7,167	-	7,167	4,338	-	-	2,829
81307 - Permit	-	-	-	18,597	-	-	(18,597)
81308 - Out Of Classification Salary	600	-	600	14,143	-	-	(13,543)
81310 - Call Back	9,000	-	9,000	15,025	-	-	(6,025)
81313 - Auto Allowance	15,000	-	15,000	1,529	37	-	13,434
81314 - Custodial Clothing Allow	11,200	-	11,200	11,100	-	-	100
81316 - Custodial Absence/Vacation	50,500	-	50,500	63,210	-	-	(12,710)
81318 - Teacher Room Moving	8,800	-	8,800	16,615	-	-	(7,815)
81320 - Skills Stipend	2,500	-	2,500	1,385	115	-	1,000
81322 - Other Stipends	27,750	-	27,750	14,860	-	-	12,890
81323 - Custodial Athletic Events	15,528	-	15,528	12,484	-	3,044	-
81413 - Longevity/Teachers	415,605	-	415,605	384,819	2,648	26,000	2,138
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	21,839	-	-	(5,339)
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	667,679	237,321	-	(227,346)
82104 - Natural Gas	525,000	-	525,000	385,193	107,689	32,118	-
82403 - Plumbing Services	17,000	-	17,000	29,622	9,785	-	(22,407)
82404 - Roof Repairs	12,500	-	12,500	7,322	4,736	-	442

Arlington Public Schools
General Fund Expenditure Report
Thru May 31, 2019

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
82405 - Flooring Supplies/Services	5,000	-	5,000	13,412	302	20,000	(28,714)
82407 - Masonry Supply Services	5,000	-	5,000	-	-	-	5,000
82408 - Electrical Services	50,000	-	50,000	49,529	3,074	-	(2,603)
82409 - Grounds Supplies	5,000	-	5,000	5,696	-	20,000	(20,696)
82410 - Painting Services	5,000	-	5,000	7,790	183	20,000	(22,973)
82411 - Window Glass Service Supplies	5,000	-	5,000	6,989	138	-	(2,127)
82412 - Hvac Contracted Services	60,000	-	60,000	45,651	10,576	-	3,773
82414 - Boiler Contracted Services	50,000	-	50,000	43,970	110	-	5,920
82415 - Snow Removal Contracted	30,000	36,000	66,000	119,606	-	-	(53,606)
82420 - Elevator Maintenance Repairs	30,000	-	30,000	26,477	10,175	-	(6,652)
82703 - Equipment Rental	83,360	-	83,360	78,148	18,244	-	(13,032)
82904 - Custodial Supplies Cleaning	385,452	-	385,452	413,543	58,135	-	(86,226)
82905 - Extermination Services	2,000	-	2,000	5,982	93	-	(4,075)
82999 - Misc Maintenance Services	12,400	-	12,400	48	-	-	12,352
83101 - Professional Tech Services	844,532	-	844,532	651,206	230,711	1,333	(38,718)
83102 - Legal Services	200,000	-	200,000	95,863	44,137	-	60,000
83201 - Tuition Other Schools	6,032,929	(71,351)	5,961,578	4,111,145	791,853	3,884	1,054,696
83301 - Contracted Transportation	1,154,000	(69,769)	1,084,231	692,654	289,029	-	102,548
83302 - Field Trips	5,625	-	5,625	11,815	600	-	(6,790)
83303 - Otto Busing Reimburse	6,800	-	6,800	5,354	-	-	1,446
83402 - Telephone/Pagers	42,255	-	42,255	24,218	6,682	-	11,355
83403 - Advertising	6,700	-	6,700	2,320	-	-	4,380
83404 - Reproduction/Printing	21,100	-	21,100	8,218	158	-	12,724
83405 - Postage	800	-	800	67	-	-	733
83802 - Environmental Services	5,000	-	5,000	2,449	-	-	2,551
83803 - Security Services	14,000	-	14,000	36,592	834	-	(23,426)
83804 - Athletic Services	158,692	-	158,692	181,050	11,853	-	(34,211)
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	62,059	8,486	-	15,560
84303 - Plumbing Supplies	35,000	-	35,000	24,549	2,173	-	8,278
84306 - Carpentry Supplies Doors	15,000	-	15,000	22,089	1,422	-	(8,511)
84308 - Electrical Supplies	25,000	-	25,000	16,292	527	-	8,181
84312 - Hvac Supplies	30,000	-	30,000	18,044	5,910	-	6,046
84321 - Equipment Maintenance	5,192	-	5,192	30,222	-	-	(25,030)
84399 - Misc Maintenance Supplies	-	-	-	1,855	-	-	(1,855)
84802 - Motor Vehicle Repair	32,835	22,165	55,000	62,026	27,731	-	(34,757)
84803 - Gas & Oil	40,000	-	40,000	34,897	8,289	-	(3,186)
84902 - Food Supplies	39,550	-	39,550	26,067	9,977	-	3,506
85100 - Educational Supplies	3,200	-	3,200	5,319	-	-	(2,119)
85101 - Repro Paper Toner Supplies	115,034	-	115,034	91,655	11,308	-	12,071
85102 - Testing Materials	26,576	-	26,576	13,095	29,972	-	(16,491)
85103 - Instructional Materials	359,103	-	359,103	340,588	55,221	-	(36,706)

Arlington Public Schools
 General Fund Expenditure Report
 Thru May 31, 2019

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
85104 - Athletic Supplies	50,653	-	50,653	69,062	2,789	-	(21,198)
85106 - Textbooks Books Periodicals	169,782	-	169,782	153,547	7,343	-	8,892
85107 - Instructional Services	-	-	-	1,250	-	800	(2,050)
85110 - Instruction Equipment	26,806	-	26,806	24,694	824	-	1,288
85201 - Medical Surgical Supplies	15,000	-	15,000	21,612	3,739	-	(10,351)
85802 - Computer Supplies	18,341	-	18,341	19,505	169	-	(1,333)
85803 - Graduation Service Ceremonies	15,000	-	15,000	4,943	8,248	-	1,809
85804 - Computer Software	259,377	-	259,377	254,817	20,700	-	(16,140)
85806 - Misc Supplies	865	-	865	701	893	32	(761)
87101 - Business Travel	6,600	-	6,600	3,425	3,572	-	(397)
87105 - Workshops Stipends/Green Slip	74,000	(70,000)	4,000	7,631	-	-	(3,631)
87106 - Graduate Course Reimbursement	25,000	-	25,000	7,425	5,426	-	12,149
87202 - Training Educ Conf & Attendanc	160,256	-	160,256	140,039	41,938	-	(21,721)
87301 - Professional Affiliations	49,944	-	49,944	42,010	4,158	75	3,701
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	4,747	-	-	15,570
88560 - Space Rental	36,000	(36,000)	-	-	-	-	-
88920 - General Construction Contract	-	-	-	60,572	-	-	(60,572)
Grand Total	66,253,022	-	66,253,022	54,359,615	10,535,217	1,111,746	246,444

Arlington Public Schools
Grant Report
Thru May 31, 2019

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Metco Grant	7330 - State Revenue	(489,063)	(306,150)	-	(182,913)	-
	81111 - Administration Sal & Wages	101,352	92,333	-	9,019	-
	81112 - Teacher Salary & Wages	86,414	64,598	3,348	18,468	-
	81116 - Full Time Teacher Aides Sal	47,852	22,992	-	24,860	-
	81201 - Temp Salaries Professional	3,850	2,435	-	1,415	-
	81202 - Temporary Salary Wages Other	3,500	1,354	-	2,146	-
	83101 - Professional Tech Services	14,751	1,160	2,470	11,121	-
	83301 - Contracted Transportation	221,874	149,191	65,574	7,109	-
	84201 - Office Supplies	1,120	248	300	572	-
	87202 - Training Educ Conf & Attendanc	5,300	1,886	2,299	1,115	-
	87301 - Professional Affiliations	1,850	1,250	-	600	-
	88550 - Computer Equipment Hardware	1,200	1,149	105	(54)	-
Metco Grant Total Revenue		(489,063)	(306,150)	-	(182,913)	-
Metco Grant Total Expense		489,063	338,596	74,096	76,371	-
Special Ed Early Ed	7310 - Federal Revenue Thru State	(41,194)	(27,228)	-	(13,966)	-
	81112 - Teacher Salary & Wages	29,790	22,915	6,875	-	-
	81731 - MTRB Pension	2,681	-	-	2,681	-
	83101 - Professional Tech Services	4,350	4,350	-	-	-
	85100 - Educational Supplies	3,983	3,800	-	183	-
	87202 - Training Educ Conf & Attendanc	390	-	-	390	-
Special Ed Early Ed Total Revenue		(41,194)	(27,228)	-	(13,966)	-
Special Ed Early Ed Total Expense		41,194	31,065	6,875	3,254	-
Sped 94-142 Allocation	7310 - Federal Revenue Thru State	(1,502,474)	(862,434)	-	(640,040)	-
	81111 - Administration Sal & Wages	45,533	33,202	4,111	8,220	-
	81112 - Teacher Salary & Wages	1,237,364	982,095	217,607	37,662	-
	81201 - Temp Salaries Professional	11,266	-	-	11,266	-
	81731 - MTRB Pension	115,461	-	-	115,461	-
	83101 - Professional Tech Services	92,850	8,354	852	83,644	-
Sped 94-142 Allocation Total Revenue		(1,502,474)	(862,434)	-	(640,040)	-
Sped 94-142 Allocation Total Expense		1,502,474	1,023,651	222,570	256,253	-
Title I Distribution	7310 - Federal Revenue Thru State	(190,140)	(116,565)	-	(73,575)	-
	81111 - Administration Sal & Wages	5,000	5,000	-	-	-
	81112 - Teacher Salary & Wages	31,012	23,856	7,156	-	-
	81116 - Full Time Teacher Aides Sal	110,840	105,562	5,278	-	-
	81201 - Temp Salaries Professional	34,447	2,122	-	32,325	-
	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		(190,140)	(116,565)	-	(73,575)	-
Title I Distribution Total Expense		190,140	138,045	12,434	39,661	-

Arlington Public Schools
Grant Report
Thru May 31, 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	(90,700)	(19,698)	-	(71,002)	-
	81201 - Temp Salaries Professional	48,755	6,500	-	42,255	-
	83101 - Professional Tech Services	15,000	14,756	-	244	-
	87203 - Title II Covenant Sch Training	952	-	202	750	-
	87207 - Title II St Agnes Training	3,825	2,000	1,517	308	-
	87208 - Title IIA-Arl Catholic	8,168	2,327	5,020	821	-
	87301 - Professional Affiliations	14,000	-	-	14,000	-
Title IIA Improving Teacher Quality Total Revenue		(90,700)	(19,698)	-	(71,002)	-
Title IIA Improving Teacher Quality Total Expense		90,700	25,583	6,739	58,378	-
TITLE III ELL	7310 - Federal Revenue Thru State	(39,258)	(3,925)	-	(35,333)	-
	81201 - Temp Salaries Professional	34,790	1,087	-	33,703	-
	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	3,386	-	35,872	-
Grand Total Grant Revenues		(2,352,829)	(1,336,000)	-	(1,016,829)	-
Grand Total Grant Expenses		2,352,829	1,560,326	322,714	469,789	-

Arlington Public Schools
Revolving Report
Thru May 31, 2019

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Athletic Fees	7289 - Miscellaneous Revenue	(260,000)	(291,426)	-	31,426	-
	81202 - Temporary Salary Wages Other	260,000	279,631	-	(21,375)	1,744
	85104 - Athletic Supplies	-	1,744	-	-	(1,744)
Athletic Fees Total Revenue		(260,000)	(291,426)	-	31,426	-
Athletic Fees Total Expense		260,000	281,375	-	(21,375)	-
Athletics Ticket Sales	7289 - Miscellaneous Revenue	(40,000)	(40,418)	-	418	-
	81202 - Temporary Salary Wages Other	40,000	7,238	-	30,060	2,702
	8300 - Contracted Services	-	681	160	(841)	-
	8350 - Curriculum Supplies	-	2,702	-	-	(2,702)
Athletic Ticket Sales Total Revenue		(40,000)	(40,418)	-	418	-
Athletic Ticket Sales Total Expense		40,000	10,621	160	29,219	-
Bishop Bus Fees	7289 - Miscellaneous Revenue	(20,000)	(35,280)	-	15,280	-
	8300 - Contracted Services	20,000	2,569	-	17,431	-
Bishop Bus Total Revenue		(20,000)	(35,280)	-	15,280	-
Bishop Bus Total Expense		20,000	2,569	-	17,431	-
Building Rental Fees	7289 - Miscellaneous Revenue	(350,000)	(507,961)	-	157,961	-
	8092 - Custodial/Overtime	150,000	165,825	-	(15,825)	-
	82103 - Power Electricity	200,000	143,370	-	56,630	-
	8300 - Contracted Services	-	154,011	12,509	(166,520)	-
	8350 - Curriculum Supplies	-	5,474	-	(5,474)	-
	8659 - Instructional Equipment	-	1,675	100	(1,775)	-
Building Rental Total Revenue		(350,000)	(507,961)	-	157,961	-
Building Rental Total Expense		350,000	470,355	12,609	(132,964)	-
Circuit Breaker	7310 - Federal Revenue Thru State	(2,317,327)	(2,686,675)	-	369,348	-
	83201 - Tuition Other Schools	2,317,327	1,620,727	340,907	355,693	-
Circuit Breaker Total Revenue		(2,317,327)	(2,686,675)	-	369,348	-
Circuit Breaker Total Expense		2,317,327	1,620,727	340,907	355,693	-
Foreign Exchange	7289 - Miscellaneous Revenue	(325,000)	(168,351)	-	(156,649)	-
	85103 - Instructional Materials	285,000	46,067	329	153,064	85,540
	87202 - Training Educ Conf & Attendanc	40,000	101,910	23,630	-	(85,540)
Foreign Visa Total Revenue		(325,000)	(168,351)	-	(156,649)	-
Foreign Visa Total Expense		325,000	147,977	23,959	153,064	-
Instrumental Music Fees	7289 - Miscellaneous Revenue	(148,265)	(138,393)	-	(9,872)	-
	81112 - Teacher Salary & Wages	148,265	138,752	3,849	5,664	-
Instrumental Music Total Revenue		(148,265)	(138,393)	-	(9,872)	-
Instrumental Music Total Expense		148,265	138,752	3,849	5,664	-
Menotomy Preschool	7289 - Miscellaneous Revenue	(142,000)	(264,268)	-	122,268	-
	81112 - Teacher Salary & Wages	142,000	156,775	14,701	(38,199)	8,723
	81116 - Full Time Teacher Aides Sal	-	8,723	-	-	(8,723)
Menotomy Preschool Total Revenue		(142,000)	(264,268)	-	122,268	-
Menotomy Preschool Total Expense		142,000	165,498	14,701	(38,199)	-

Arlington Public Schools
Revolving Report
Thru May 31, 2019

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Peirce Field Rental	7289 - Miscellaneous Revenue	(22,000)	(38,523)	-	16,523	-
	81307 - Permit	-	4,055	-	-	(4,055)
	83804 - Athletic Services	22,000	12,291	-	5,654	4,055
Peirce Field Rental Total Revenue		(22,000)	(38,523)	-	16,523	-
Peirce Field Rental Total Expense		22,000	16,346	-	5,654	-
Traffic Supervisory Rebilling	7289 - Miscellaneous Revenue	(17,928)	(16,808)	-	(1,120)	-
	8350 - Curriculum Supplies	17,928	-	-	17,928	-
Traffic Supervisor Rebilling Total Revenue		(17,928)	(16,808)	-	(1,120)	-
Traffic Supervisor Rebilling Total Expense		17,928	-	-	17,928	-
Tuition In Revolving	7289 - Miscellaneous Revenue	(90,000)	(48,543)	-	(41,457)	-
	83201 - Tuition Other Schools	90,000	660	-	89,340	-
Tuition In Total Revenue		(90,000)	(48,543)	-	(41,457)	-
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)	(4,236,646)	-	488,455	-
Total Revolving Expense		3,748,191	2,854,880	396,185	497,126	-