



## *Arlington Public Schools*

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*Michael Mason, Jr.  
Chief Financial Officer*

To: Arlington School Committee  
From: Michael Mason, Jr., Chief Financial Officer  
Re: COVID-19 Financial Report  
Date: August 10, 2020

Dear Arlington School Committee Members,

At the request of the School Committee, a COVID-19 financial report is included for your review. This financial report is one report among many that will be provided to the Arlington School Committee in order to keep the members apprised of what the district has spent to date in efforts to either to mitigate COVID-19 transmission or costs directly affected due to COVID-19.

The attached report is a report of expenditures and revenues by object expense description as of **August 7, 2020**. This report is segmented by each fund type that is supporting the COVID-19 related expense activities. The fund types are as follows:

### **Municipal CARES Funds**

On May 14th, 2020, the Baker-Polito administration announced the availability of \$502 million for the Coronavirus Relief Fund - part of the CARES Act - to local cities and towns for eligible costs related to the COVID-19 response effort. The town of Arlington is eligible to receive a total amount of \$4,022,564. Allocations and how the funds to be used can be found [here](#).

This initial amount made available was approximately 25% of the state allocation from the Coronavirus Relief Fund.

On June 5th, the town submitted how the district intended to use funds and it will continue to do so on a rolling basis.

### **Elementary and Secondary Education Emergency Relief (ESSER) Funds**

Elementary and Secondary Education Emergency Relief (ESSER) Fund provides resources to school districts to address the impact the Novel Coronavirus Disease (COVID-19) has had and

continues to have, on elementary and secondary schools. Districts must provide equitable services to students and teachers in private schools as required under the CARES Act.

Awards were based on each district's share of funds received under Title I, Part A of ESEA in FY2020. Arlington Public Schools has been granted \$154,245. If additional funds are made available, then additional funds will be allocated to districts. As of August 7th, the district received the initial 10% allocation of the awarded funds.

### **CvRF School Reopening Grant Program**

The Coronavirus Relief Fund (CvRF) School Reopening Grants is to provide eligible school districts and charter schools with funding to support costs to reopen schools. This funding, \$225 per student based on FY21 foundation enrollment, is intended to supplement other resources that the Governor is providing to cities and towns for COVID-19 response efforts as well as funds made available by DESE through the Elementary and Secondary School Emergency Relief Fund (ESSER) grants.

Arlington Public Schools allocation is based on a foundation enrollment of 6,081, granting the district an allocation of CvRF funds in the amount of \$1,368,225. These funds can be used for expenses related to COVID-19 from March 1, 2020 to December 30, 2020. The district will be applying to use these funds and has until August 30th to submit to use these funds. These funds are not reflected in this report because the district has not submitted and set up the accounts to manage these funds.

### **General Fund (Town Appropriation)**

The general fund is funds that the school committee appropriates as part of their budget that includes state aid and a local contribution. Many expenses related to COVID-19 have been parked here until additional funding is available to support the expenses such as CvRF, CARES Act, ESSER and FEMA reimbursement funds. When the district does receive the other funds, the related expenses will be moved to the appropriate fund and will be reflected in this report.

If you have any questions, please contact the Business Office.

**Arlington Public Schools  
COVID-19 Financial Report  
As of August 7, 2020**

FUND DESCRIPTION	OBJECT DESCRIPTION	ACTUAL	ENCUMBERED	TOTAL
CARES Act	4310 - FEDERAL REVENUE	(775,317.18)	0.00	(775,317.18)
	578919 - COVID-19 EXPENSES	682,473.63	92,843.55	775,317.18
<b>CARES Act REVENUE TOTAL</b>		<b>(775,317.18)</b>	<b>0.00</b>	<b>(775,317.18)</b>
<b>CARES Act EXPENSE TOTAL</b>		<b>682,473.63</b>	<b>92,843.55</b>	<b>775,317.18</b>
ESSER Funds	7310 - FEDERAL REVENUE THRU STATE	(15,424.00)	(138,821.00)	(154,245.00)
	81201 - TEACHER STIPENDS	4,725.00	0.00	4,725.00
	81201 - TEMP SALARIES PROFESSIONAL	4,475.00	0.00	4,475.00
	87207 - Title II St Agnes Training	0.00	3,867.83	3,867.83
	87208 - TITLE IIA-ARL CATHOLIC	0.00	4,055.92	4,055.92
<b>ESSER Funds REVENUE TOTAL</b>		<b>(15,424.00)</b>	<b>(138,821.00)</b>	<b>(154,245.00)</b>
<b>ESSER Funds EXPENSE TOTAL</b>		<b>9,200.00</b>	<b>7,923.75</b>	<b>17,123.75</b>
General Fund	81111 - Administration Sal & Wages	25,724.17	0.00	25,724.17
	81112 - TEACHER SALARY & WAGES	12,218.70	0.00	12,218.70
	81113 - CUSTODIAL SALARIES	23,996.11	0.00	23,996.11
	81115 - CLERICAL SALARIES	11,205.85	0.00	11,205.85
	81117 - OTHER FULL TIME SALARIES	7,710.37	0.00	7,710.37
	81201 - TEMP SALARIES PROFESSIONAL	1,310.75	0.00	1,310.75
	82904 - CUSTODIAL SUPPLIES CLEANING	44,517.94	0.00	44,517.94
	83101 - PROFESSIONAL TECH SERVICES	750.00	0.00	750.00
	84399 - MISC MAINTENANCE SUPPLIES	432.91	19,455.50	19,888.41
	85103 - INSTRUCTIONAL MATERIALS	195.95	0.00	195.95
	85201 - MEDICAL SURGICAL SUPPLIES	134.00	58,785.22	58,919.22
	85804 - COMPUTER SOFTWARE	1.74	3,450.00	3,451.74
	88501 - CAPITAL EQUIPMENT/FURNITURE	1,599.98	1,439.98	3,039.96
	88550 - COMPUTER EQUIPMENT HARDWARE	49,159.92	174,000.00	223,159.92
<b>SCHOOL COMMITTEE APPROPRIATION</b>		<b>(436,089.09)</b>	<b>0.00</b>	<b>(436,089.09)</b>
<b>GENERAL FUND EXPENSE TOTAL</b>		<b>178,958.39</b>	<b>257,130.70</b>	<b>436,089.09</b>
<b>SCHOOL COMMITTEE APPROPRIATION (LOCAL)</b>		<b>(436,089.09)</b>	<b>0.00</b>	<b>(436,089.09)</b>
<b>COVID-19 RELATED REVENUE TOTAL</b>		<b>(790,741.18)</b>	<b>(138,821.00)</b>	<b>(929,562.18)</b>
<b>COVID-19 RELATED EXPENSES TOTAL</b>		<b>870,632.02</b>	<b>357,898.00</b>	<b>1,228,530.02</b>