



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: April 29, 2021

Attached you will find a copy of the monthly financial reporting packet for the period ending 3/31/2021. 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 3/31/2021 and is summarized by object code. 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.

In the projected expenditures we are including current known expenditures and encumbrances that have occurred after 3/31/2021. Also included is anticipated expense transfers that may incur between accounts due to incorrect postings. In some instances, expense transfers may incur between funds, such as moving COVID-19 expenses to the correct funding source. Also, the projected expenditures reflect additional projected expenditures from department level budgets in which the district anticipates that departments will expend their budgets prior to the end of the fiscal year.

The bottom-line unencumbered balance is currently projected at \$797,639. 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. Also, note that last year the school committee voted to prepay FY21 special education tuition using FY20 funds allowable by Massachusetts General Laws which is one of the reasons the budget currently has this level of surplus. This projection does not include the following:

- Any unanticipated expenses related to school reopening for in-person learning.
- Any additional staffing or resources that will be added or have yet to be identified.
- Facility related needs to address ventilation and other maintenance issues throughout the district.
- Unanticipated expenditures related to weather or unknown future event.
- Due to reduced revenue from revolving funds, some revolving related activities will be balanced by the general fund appropriation.

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
81111 - Administration Sal & Wages	5,494,429	253,288	5,747,717	3,877,382	1,890,294	172,720	(192,678)
81112 - TEACHER SALARY & WAGES	42,833,866	(138,289)	42,695,577	25,392,188	16,718,488	160,502	424,398
81113 - CUSTODIAL SALARIES	1,632,138	66,499	1,698,637	1,324,529	421,555	0	(47,447)
81114 - FOOD SERVICE SALARY WAGES	0	57,404	57,404	67,826	0	0	(10,422)
81115 - CLERICAL SALARIES	2,132,208	72,758	2,204,966	1,602,488	555,209	0	47,269
81116 - FULL TIME TEACHER AIDES SAL	4,738,636	(561,355)	4,177,281	2,799,478	1,365,904	0	11,899
81117 - OTHER FULL TIME SALARIES	3,238,000	46,150	3,284,150	2,268,735	1,032,777	0	(17,362)
81118 - PART TIME SALARY WAGES	191,695	(14,160)	177,535	118,975	55,817	0	2,742
81119 - SPED SUMMER SCHOOL(HARDY)	0	206,048	206,048	206,048	0	0	0
81201 - TEMP SALARIES PROFESSIONAL	248,939	(63,809)	185,130	47,975	0	59,729	77,426
81202 - TEMPORARY SALARY WAGES OTHER	113,431	(4,997)	108,434	79,252	0	39,615	(10,433)
81203 - SUBSTITUTE TEACHERS DAY TO DAY	266,661	20,570	287,231	70,853	0	128,188	88,190
81204 - EXTENDED TERM SUB TEACHER	477,471	32,458	509,929	378,785	114,027	129,534	(112,418)
81205 - STUDENT ACTIVITY SUPPORT STIP	122,373	42,651	165,024	84,469	71,264	8,136	1,155
81206 - TEMPORARY CLERICAL HELP	29,982	91	30,073	1,548	0	12,040	16,486
81210 - ACADEMIC TEACHER LEADERSHIP	77,947	40,786	118,733	61,482	47,019	13,332	(3,099)
81215 - ADMINISTRATIVE STIPEND	71,559	11,125	82,684	46,009	33,511	22,440	(19,276)
81301 - OVERTIME PEAKLOAD REQUIREMENT	45,971	34,379	80,350	53,473	21,338	10	5,530
81302 - CUST/SNOW/ICE REMOVAL	14,991	0	14,991	39,642	0	0	(24,651)
81304 - MAINTENANCE SALARIES	690,839	1,853	692,692	344,132	127,205	0	221,355
81305 - MAINT/WK OUT OF CLASSIFICATION	7,163	0	7,163	664	0	0	6,499

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
81308 - OUT OF CLASSIFICATION SALARY	600	0	600	12,084	0	0	(11,484)
81310 - CALL BACK	8,994	0	8,994	18,195	0	0	(9,201)
81313 - AUTO ALLOWANCE	13,992	0	13,992	314	0	26	13,652
81314 - CUSTODIAL CLOTHING ALLOW	0	0	0	14,175	0	0	(14,175)
81316 - CUSTODIAL ABSENCE/VACATION	50,469	0	50,469	10,804	0	5,478	34,187
81318 - TEACHER ROOM MOVING	8,795	8,029	16,824	14,565	0	2,434	(176)
81320 - SKILLS STIPEND	2,499	0	2,499	2,558	0	1,006	(1,065)
81322 - OTHER STIPENDS	27,734	1,382	29,116	55,309	2,498	10,560	(39,251)
81323 - CUSTODIAL ATHLETIC EVENTS	15,518	0	15,518	5,029	0	1,684	8,805
81413 - LONGEVITY/TEACHERS	408,721	69,612	478,333	438,789	0	0	39,544
81414 - LONGEVITY ADMIN	14,189	13,082	27,271	27,270	0	0	1
81415 - LONGEVITY CLERICAL	24,636	10,182	34,818	32,507	0	0	2,311
81416 - LONGEVITY CUST	16,490	(2,851)	13,639	13,639	0	0	1
81505 - OTHER PAYMENTS	0	78,000	78,000	45,500	32,980	0	(480)
81730 - PENSIONS	2,399	2,062	4,461	3,088	1,373	0	0
81760 - CLOTHING ALLOWANCE	22,811	(7,078)	15,733	15,678	0	0	55
82103 - POWER ELECTRICITY	862,823	2,141	864,964	492,641	464,499	0	(92,177)
82104 - NATURAL GAS	578,000	22,060	600,060	458,587	263,455	0	(121,981)
82403 - PLUMBING SERVICES	53,658	0	53,658	13,007	1,190	0	39,461
82404 - ROOF REPAIRS	9,288	3,200	12,488	4,509	0	0	7,979
82405 - FLOORING SUPPLIES/SERVICES	20,640	16,905	37,545	19,901	5,234	0	12,410
82407 - MASONRY SUPPLY SERVICES	4,691	0	4,691	0	0	0	4,691
82408 - ELECTRICAL SERVICES	25,895	106,165	132,060	135,375	34,829	0	(38,144)
82409 - GROUNDS SUPPLIES	52,604	19,377	71,981	21,856	0	0	50,125
82410 - PAINTING SERVICES	2,158	14,510	16,668	12,844	4,666	0	(842)
82411 - WINDOW GLASS SERVICE SUPPLIES	2,533	0	2,533	384	616	0	1,533
82412 - HVAC CONTRACTED SERVICES	44,097	11,600	55,697	44,875	25,339	0	(14,518)
82414 - BOILER CONTRACTED SERVICES	38,561	0	38,561	34,525	270	0	3,765

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
82415 - SNOW REMOVAL CONTRACTED	64,647	0	64,647	60,041	859	0	3,747
82420 - ELEVATOR MAINTENANCE REPAIRS	61,923	2,974	64,897	38,459	17,892	0	8,546
82703 - EQUIPMENT RENTAL	77,396	(11,109)	66,287	12,417	53,869	2,073	(2,072)
82904 - CUSTODIAL SUPPLIES CLEANING	423,147	198,421	621,568	397,957	32,948	48,101	142,562
82905 - EXTERMINATION SERVICES	7,037	0	7,037	1,220	2,330	764	2,723
82999 - MISC MAINTENANCE SERVICES	10,932	0	10,932	0	0	9,994	938
83101 - PROFESSIONAL TECH SERVICES	883,026	236,463	1,119,489	669,979	338,830	771,250	(660,570)
83102 - LEGAL SERVICES	176,779	161,813	338,592	196,246	62,198	79,070	1,078
83201 - TUITION OTHER SCHOOLS	5,769,764	(1,354,687)	4,415,077	1,216,688	2,303,255	64,893	830,241
83251 - Pre-Paid Tuition	0	48,728	48,728	48,728	0	0	0
83301 - CONTRACTED TRANSPORTATION	997,183	6,973	1,004,156	267,138	385,622	0	351,396
83302 - FIELD TRIPS	18,197	(10,815)	7,382	1,530	6,882	328	(1,358)
83303 - OTTO BUSING REIMBURSE	2,821	1,593	4,414	1,592	0	2,822	0
83402 - TELEPHONE/PAGERS	27,693	4,240	31,933	12,632	9,486	3,025	6,790
83403 - ADVERTISING	1,957	(639)	1,318	463	633	32	191
83404 - REPRODUCTION/PRINTING	9,991	1,937	11,928	3,370	13,242	475	(5,160)
83405 - POSTAGE	712	0	712	0	0	291	421
83802 - ENVIRONMENTAL SERVICES	1,595	0	1,595	0	1,501	0	94
83803 - SECURITY SERVICES	16,231	31,240	47,471	67,493	13,998	0	(34,020)
83804 - ATHLETIC SERVICES	165,705	4,883	170,588	95,285	21,547	61,183	(7,427)
83807 - INSURANCE	49,884	4,880	54,764	42,760	0	7,411	4,593
83808 - SAFETY EQUIP AND TESTING	690	0	690	0	0	139	551
84201 - OFFICE SUPPLIES	65,789	5,905	71,694	31,488	14,515	20,077	5,614
84303 - PLUMBING SUPPLIES	49,257	25,918	75,175	68,679	10,550	0	(4,054)
84306 - CARPENTRY SUPPLIES DOORS	65,863	30,584	96,447	41,418	13,212	0	41,817
84308 - ELECTRICAL SUPPLIES	18,107	919	19,026	20,791	9,319	0	(11,084)
84312 - HVAC SUPPLIES	25,051	9,531	34,582	159,860	26,462	0	(151,740)
84321 - EQUIPMENT MAINTENANCE	32,545	(4,058)	28,487	22,422	2,616	713	2,736

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
84399 - MISC MAINTENANCE SUPPLIES	27,160	100,180	127,340	253,331	111,300	3,357	(240,648)
84802 - MOTOR VEHICLE REPAIR	102,145	(43,149)	58,996	37,869	19,740	0	1,388
84803 - GAS & OIL	58,771	4,875	63,646	45,314	14,699	0	3,633
84902 - FOOD SUPPLIES	45,836	(8,844)	36,992	1,602	5,598	8,574	21,218
85100 - EDUCATIONAL SUPPLIES	4,041	1,661	5,702	5,529	0	96	77
85101 - REPRO PAPER TONER SUPPLIES	99,380	(17,199)	82,181	17,657	9,139	29,504	25,880
85102 - TESTING MATERIALS	25,253	25,020	50,273	30,739	0	11,956	7,578
85103 - INSTRUCTIONAL MATERIALS	501,359	447,262	948,621	754,388	199,138	158,865	(163,769)
85104 - ATHLETIC SUPPLIES	74,185	3,257	77,442	16,676	19,396	40,086	1,284
85106 - TEXTBOOKS BOOKS PERIODICALS	122,116	99,226	221,342	124,795	129,220	15,715	(48,388)
85110 - INSTRUCTION EQUIPMENT	11,722	6,146	17,868	25,265	14,361	4,279	(26,037)
85201 - MEDICAL SURGICAL SUPPLIES	30,849	75,095	105,944	86,584	30,941	16,847	(28,429)
85802 - COMPUTER SUPPLIES	54,685	22,671	77,356	54,665	20,611	3,714	(1,633)
85803 - GRADUATION SERVICE CEREMONIES	11,869	(5,888)	5,981	3,249	7,667	311	(5,246)
85804 - COMPUTER SOFTWARE	259,031	45,666	304,697	270,618	11,888	38,476	(16,284)
85806 - MISC SUPPLIES	2,221	168	2,389	1,777	369	117	126
87101 - BUSINESS TRAVEL	6,248	(526)	5,722	76	588	2,300	2,758
87105 - WORKSHOPS STIPENDS/GREEN SLIP	8,823	4,431	13,254	5,769	0	6,770	715
87106 - Graduate Course Reimbursement	13,129	48,507	61,636	37,734	29,583	0	(5,681)
87202 - TRAINING EDUC CONF & ATTENDANC	248,630	62,141	310,771	153,777	32,911	75,044	49,039
87301 - PROFESSIONAL AFFILIATIONS	60,808	(2,373)	58,435	36,900	1,390	9,850	10,296
87601 - COURT JUDGEMENTS SETTLEMENT	497	0	497	0	0	261	236
88501 - CAPITAL EQUIPMENT/FURNITURE	4,024	81,767	85,791	7,278	6,663	1,343	70,507
88502 - COMPUTER NETWORK TELECOM	2,731	0	2,731	2,200	0	412	119
88504 - NEW EQUIPMENT MOTOR VEHICLE	0	0	0	0	7,555	0	(7,555)
88550 - COMPUTER EQUIPMENT HARDWARE	30,002	222,950	252,952	(54,887)	24,328	3,798	279,713
GRAND TOTAL	75,570,531	1,040,565	76,611,096	46,211,502	27,330,205	2,271,750	797,639

Grant Accounts Report

The grant account report includes a year to date tracking of revenue and expenditure totals for each of our FY21 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.

Changes:

3/19/2021 – Increase of \$6,442 – SPED 240

3/19/2021 – Increase of \$114 – Grant 262

3/19/2021 – Increase of \$23,510 - METCO

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Consolidated Health Services Affiliated Grant	7330 - STATE REVENUE	(5,000)	(5,000)	-	-	-
	81117 - OTHER FULL TIME SALARIES	2,000	500	500	1,000	-
	87202 - TRAINING EDUC CONF & ATTENDANC	3,000	2,193	-	807	-
CHSA Total Revenue		(5,000)	(5,000)	-	-	-
CHSA Total Expense		5,000	2,693	500	1,807	-
Metco Grant	7330 - STATE REVENUE	(511,949)	(133,094)	-	(378,855)	-
	81111 - Administration Sal & Wages	107,898	53,949	53,949	0	-
	81112 - TEACHER SALARY & WAGES	89,867	44,272	44,546	1,049	-
	81116 - FULL TIME TEACHER AIDES SAL	56,464	26,669	10,080	19,715	-
	81201 - TEMP SALARIES PROFESSIONAL	15,600	1,648	-	13,953	-
	83101 - PROFESSIONAL TECH SERVICES	28,000	-	-	28,000	-
	83301 - CONTRACTED TRANSPORTATION	204,800	75,040	71,840	57,920	-
	84201 - OFFICE SUPPLIES	1,170	-	-	1,170	-
	87202 - TRAINING EDUC CONF & ATTENDANC	5,300	-	680	4,620	-
	87301 - PROFESSIONAL AFFLIATIONS	1,350	350	-	1,000	-
	88550 - COMPUTER EQUIPMENT HARDWARE	1,500	1,060	440	-	-
Metco Grant Total Revenue		(511,949)	(133,094)	-	(378,855)	-

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Metco Grant Total Expense		511,949	202,987	181,535	127,427	-
Safe & Supportive Schools	7330 - STATE REVENUE	(7,500)	-	-	(7,500)	-
	81201 - TEMP SALARIES PROFESSIONAL	7,000	-	-	7,000	-
	87105 - WORKSHOPS STIPENDS/GREEN SLIP	500	-	-	500	-
Safe Schools Total Revenue		(7,500)	-	-	(7,500)	-
Safe Schools Total Expense		7,500	-	-	7,500	-
Special Ed Early Ed	7310 - FEDERAL REVENUE THRU STATE	(42,684)	(13,379)	-	(29,305)	-
	81112 - TEACHER SALARY & WAGES	31,622	15,811	-	15,811	-
	81201 - TEMP SALARIES PROFESSIONAL	900	-	-	900	-
	81731 - MTRB PENSION	2,846	-	-	2,846	-
	83101 - PROFESSIONAL TECH SERVICES	4,350	-	-	4,350	-
	85100 - EDUCATIONAL SUPPLIES	2,966	-	1,480	1,486	-
Special Ed Early Ed Total Revenue		(42,684)	(13,379)	-	(29,305)	-
Special Ed Early Ed Total Expense		42,684	15,811	1,480	25,393	-
Sped 94-142 Allocation	7310 - FEDERAL REVENUE THRU STATE	(1,573,111)	(583,724)	-	(989,387)	-
	81111 - Administration Sal & Wages	30,469	15,235	15,235	-	-
	81112 - TEACHER SALARY & WAGES	1,359,796	674,596	578,734	106,466	-
	81201 - TEMP SALARIES PROFESSIONAL	9,920	-	-	9,920	-
	81731 - MTRB PENSION	125,124	-	-	125,124	-
	83101 - PROFESSIONAL TECH SERVICES	47,802	-	-	47,802	-
Sped 94-142 Allocation Total Revenue		(1,573,111)	(583,724)	-	(989,387)	-
Sped 94-142 Allocation Total Expense		1,573,111	689,831	593,969	289,312	-
Title I Distribution	7310 - FEDERAL REVENUE THRU STATE	(159,390)	(38,669)	-	(120,721)	-
	81112 - TEACHER SALARY & WAGES	10,822	5,411	5,411	0	-
	81116 - FULL TIME TEACHER AIDES SAL	107,829	41,305	32,465	34,060	-
	81201 - TEMP SALARIES PROFESSIONAL	39,500	-	-	39,500	-
	81731 - MTRB PENSION	974	-	-	974	-
	85106 - TEXTBOOKS BOOKS PERIODICALS	265	-	265	-	-

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Title I Distribution Total Revenue		(159,390)	(38,669)	-	(120,721)	-
Title I Distribution Total Expense		159,390	46,716	38,141	74,534	-
Title II A Improving Teacher Quality	7310 - FEDERAL REVENUE THRU STATE	(71,261)	(7,126)	-	(64,135)	-
	81201 - TEMP SALARIES PROFESSIONAL	38,025	-	-	38,025	-
	83101 - PROFESSIONAL TECH SERVICES	9,573	-	-	9,573	-
	87105 - WORKSHOPS STIPENDS/GREEN SLIP	1,000	-	-	1,000	-
	87203 - TITLE II Covenant Sch Training	672	-	-	672	-
	87207 - Title II St Agnes Training	1,847	-	-	1,847	-
	87208 - TITLE IIA-ARL CATHOLIC	5,468	-	2,770	2,698	-
	87301 - PROFESSIONAL AFFILIATIONS	14,676	-	-	14,676	-
Title IIA Improving Teacher Quality Total Revenue		(71,261)	(7,126)	-	(64,135)	-
Title IIA Improving Teacher Quality Total Expense		71,261	-	2,770	68,491	-
Title III ELL	7310 - FEDERAL REVENUE THRU STATE	(48,743)	(6,374)	-	(42,369)	-
	81201 - TEMP SALARIES PROFESSIONAL	29,184	-	-	29,184	-
	83101 - PROFESSIONAL TECH SERVICES	15,400	-	-	15,400	-
	85103 - INSTRUCTIONAL MATERIALS	1,668	-	-	1,668	-
	87105 - WORKSHOPS STIPENDS/GREEN SLIP	2,491	-	-	2,491	-
Title III ELL Total Revenue		(48,743)	(6,374)	-	(42,369)	-
Title III ELL Total Expense		48,743	-	-	48,743	-
Grand Total Grant Revenues		(2,419,638)	(787,366)	-	(1,632,272)	-
Grand Total Grant Expenses		2,419,638	958,037	818,394	643,207	-

Revolving Accounts Report

The revolving account report includes year to date tracking of revenue and expenditure totals for each revolving account. The revolving funds included in the FY21 School Committee approved budget has a projected reduction in revenue. In result, the district is projecting to reduce spending in the respective revolving funds.

Normally the district would use revolving funds to supplement some instructional and operational related expenditures. Due to the reduction in revenue this year, the district may need to cover some of the expenditures placed on revolving on to the general fund to keep some revolving accounts balanced and in good health for future fiscal year spending.

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Athletic Fees	7289 - Miscellaneous Revenue	(280,000)	(132,141)	-	(147,859)	-
	81202 - Temporary Salary Wages Other	280,000	182,010	-	97,990	-
	85104 - Athletic Supplies	-	4,925	-	(4,925)	-
Athletic Fees Total Revenue		(280,000)	(132,141)	-	(147,859)	-
Athletic Fees Total Expense		280,000	186,935	-	93,065	-
Bishop Bus Fees	7289 - Miscellaneous Revenue	7,200	7,200	-	-	-
	8300 - Contracted Services	-	-	-	-	-
Bishop Bus Total Revenue		7,200	7,200	-	-	-
Bishop Bus Total Expense		-	-	-	-	-
Building Rental Fees	7289 - Miscellaneous Revenue	(163,188)	(31,989)	-	(131,199)	-
	8092 - Custodial/Overtime	132,067	23,126	-	108,941	-
	82103 - Power Electricity	-	-	-	-	-
	8300 - Contracted Services	31,021	32,196	8,939	(10,114)	-
	8350 - Curriculum Supplies	-	-	-	-	-
	8659 - Instructional Equipment	100	-	100	-	-
Building Rental Total Revenue		(163,188)	(31,989)	-	(131,199)	-
Building Rental Total Expense		163,188	55,322	9,039	98,827	-
Circuit Breaker	7310 - Federal Revenue Thru State	(2,040,818)	(997,840)	-	(1,042,978)	-
	83201 - Tuition Other Schools	2,317,327	2,250,496	45,921	20,910	-
Circuit Breaker Total Revenue		(2,040,818)	(997,840)	-	(1,042,978)	-
Circuit Breaker Total Expense		2,317,327	2,250,496	45,921	20,910	-
Foreign Exchange	7289 - Miscellaneous Revenue	-	172	-	(172)	-
	85103 - Instructional Materials	80,000	79,713	-	287	-
	87202 - Training Educ Conf & Attendanc	175,000	174,849	-	151	-

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Foreign Visa Total Revenue		-	172	-	(172)	-
Foreign Visa Total Expense		255,000	254,562	-	438	-
Instrumental Music Fees	7289 - Miscellaneous Revenue	(75,000)	(59,237)	-	(15,764)	-
	81112 - Teacher Salary & Wages	148,265	133,855	-	14,410	-
	8300 - Contracted Services	135,360	72,660	62,700	-	-
Instrumental Music Total Revenue		(75,000)	(59,237)	-	(15,764)	-
Instrumental Music Total Expense		283,625	206,515	62,700	14,410	-
Menotomy Preschool	7289 - Miscellaneous Revenue	(141,673)	(109,652)	-	(32,021)	-
	81112 - Teacher Salary & Wages	141,673	91,677	29,651	20,345	-
	81116 - Full Time Teacher Aides Sal	-	7,491	-	(7,491)	-
	81413 - Teachers Longevity	-	2,648	-	(2,648)	-
Menotomy Preschool Total Revenue		(141,673)	(109,652)	-	(32,021)	-
Menotomy Preschool Total Expense		141,673	101,816	29,651	10,206	-
Peirce Field Rental	7289 - Miscellaneous Revenue	(22,000)			(22,000)	-
	83804 - Athletic Services	22,000	5,500		16,500	-
Peirce Field Rental Total Revenue		(22,000)	-	-	(22,000)	-
Peirce Field Rental Total Expense		22,000	5,500	-	16,500	-
Tuition In Revolving	7289 - Miscellaneous Revenue	(13,627)	(13,627)		(0)	-
	83201 - Tuition Other Schools	13,627			13,627	-
Tuition In Total Revenue		(13,627)	(13,627)	-	(0)	-
Tuition In Total Expense		13,627	-	-	13,627	-
AEA President Salary Offset	7289 - Miscellaneous Revenue	(18,689)	(18,689)	-	-	-
	81112 - Teacher Salary & Wages	18,689	-	-	18,689	-
AEA President Offset Total Revenue		(18,689)	(18,689)	-	-	-
AEA President Offset Total Expense		18,689	-	-	18,689	-
Total Revolving Revenue		(2,747,795)	(1,355,802)	-	(1,391,993)	-
Total Revolving Expense		3,495,128	3,061,147	147,311	286,671	-

COVID-19 Reports

The included report is a report of expenditures and revenues by object expense description for FY21 as of **March 31, 2021**. This report is segmented by each fund type that is supporting the COVID-19 related expense activities for Arlington Public Schools. 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.

This report only reflects the school related expenditures and the revenue related to the school related expenditures.

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.

State Coronavirus Prevention Fund Program

In January 2021, the state legislature authorized \$53,060,000 for one-time aid to school districts, charter schools and educational collaboratives (organization) for additional assistance to support coronavirus prevention efforts and to maintain and increase educational quality during the pandemic. Unlike the other COVID-19 DESE related funds, Arlington Public Schools did not have to apply for this grant.

Arlington Public Schools has been awarded \$193,625 from this program. This amount was determined by using FY2021 foundation enrollment of \$25 per pupil plus an additional \$75 per low-income enrollment.

These funds have to be use for expenditures in FY2021.

FUND	OBJECT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PENDING ADJ / PROJECTIONS	AVAILABLE BUDGET
0200 - GENERAL FUND	81111 - ADMINISTRATION SALARY & WAGES	18,064	12,349	5,714	-	0
	81112 - TEACHER SALARY & WAGES	62,772	28,371	35,974	160,502	(162,075)
	81113 - CUSTODIAL SALARIES	103,766	135,868	-	-	(32,102)
	81115 - CLERICAL SALARIES	2,023	2,023	-	-	0
	81116 - FULL TIME TEACHER AIDES SAL	25,104	36,047	-	-	(10,943)
	81117 - OTHER FULL TIME SALARIES	23,618	28,115	-	-	(4,497)
	81201 - TEMP SALARIES PROFESSIONAL	-	1,657	-	-	(1,657)
	81204 - EXTENDED TERM SUB TEACHER	26,760	11,285	15,739	-	(263)
	81301 - OVERTIME PEAKLOAD REQUIREMENT	1,000	152	-	-	848
	81505 - OTHER PAYMENTS	-	-	480	-	(480)
	82904 - CUSTODIAL SUPPLIES CLEANING	195,896	65,944	3,737	-	126,216
	83101 - PROFESSIONAL TECH SERVICES	1,260	158,230	2,405	-	(159,375)
	84399 - MISC MAINTENANCE SUPPLIES	100,000	253,042	156,785	-	(309,827)
	85103 - INSTRUCTIONAL MATERIALS	1,000	30,840	13,143	-	(42,983)
	85201 - MEDICAL SURGICAL SUPPLIES	75,095	75,291	16,573	-	(16,769)
	85804 - COMPUTER SOFTWARE	40,000	3,450	-	-	36,550
	88501 - CAPITAL EQUIPMENT/FURNITURE	81,600	6,320	6,335	-	68,945
	88550 - COMPUTER EQUIPMENT HARDWARE	222,950	(58,331)	24,328	-	256,954
0200 - GENERAL FUND EXPENSE TOTAL		980,908	790,653	281,212	160,502	(251,458)

FUND	OBJECT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PENDING ADJ / PROJECTIONS	AVAILABLE BUDGET
3898 - MUNICIPAL CARES	7310 - FEDERAL REVENUE	(757,180)	(757,180)	-	-	-
	81112 - TEACHER SALARY & WAGES	1,073	1,073	-	-	-
	81113 - CUSTODIAL SALARIES	719	719	-	-	-
	81117 - OTHER FULL TIME SALARIES	4,498	4,498	-	-	-
	82904 - CUSTODIAL SUPPLIES CLEANING	15,835	15,835	-	-	-
	88550 - COMPUTER EQUIPMENT HARDWARE	735,055	735,055	-	-	-
3898 - MUNICIPAL CARES REVENUE TOTAL		(757,180)	(757,180)	-	-	-
3898 - MUNICIPAL CARES EXPENSES TOTAL		757,180	757,180	-	-	-
1022 - CVRF	7310 - FEDERAL REVENUE	(1,368,225)	(712,663)	-	(655,562)	-
	81111 - ADMINISTRATION SALARY & WAGES	50,000	50,000	-	-	-
	81112 - TEACHER SALARY & WAGES	249,798	479,407	220,819	(354,127)	(96,301)
	81117 - OTHER FULL TIME SALARIES	17,986	17,986	-	-	0
	81201 - TEMP SALARIES PROFESSIONAL	343,964	246,803	-	-	97,161
	81202 - TEMPORARY SALARY WAGES OTHER	-	-	-	-	-
	81204 - EXTENDED TERM SUB TEACHER	132,436	132,436	-	-	0
	81505 - OTHER PAYMENTS	240	240	-	-	-
	81731 - MTRB PENSION	24,101	24,960	-	-	(859)
	82904 - CUSTODIAL SUPPLIES CLEANING	249,324	249,324	-	-	(0)
	83101 - PROFESSIONAL TECH SERVICES	72,935	72,935	-	-	-
	85802 - COMPUTER SUPPLIES	161,937	161,938	-	-	(1)
	88201 - TENT RENTAL	65,504	65,504	-	-	0
1022 - CVrF REVENUE TOTAL		(1,368,225)	(712,663)	-	(655,562)	-
1022 - CVRF EXPENSE TOTAL		1,368,225	1,501,534	220,819	(354,127)	-
1130 - ESSER	7310 - FEDERAL REVENUE	(154,245)	(116,113)	-	(25,878)	(12,254)
	81201 - TEMP SALARIES PROFESSIONAL	153,945	121,841	19,850	-	12,254
	87203 - TITLE II Covenant Sch Training	-	-	-	-	-
	87207 - Title II St Agnes Training	-	-	-	-	-

FUND	OBJECT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PENDING ADJ / PROJECTIONS	AVAILABLE BUDGET
	87208 - TITLE IIA-ARL CATHOLIC	300	300	-	-	-
1130 - ESSER REVENUE TOTAL		(154,245)	(116,113)	-	(25,878)	(12,254)
1130 - ESSER EXPENSE TOTAL		154,245	122,141	19,850	-	12,254
1131 - STATE CORONAVIRUS PREVENTION FUND	7330 - STATE REVENUE	(193,625)	(96,813)	-	(96,813)	-
	81112 - TEACHER SALARY & WAGES	193,625	-	-	193,625	-
1131 - STATE CORONAVIRUS PREVENTION FUND REVENUE TOTAL		(193,625)	(96,813)	-	(96,813)	-
1131 - STATE CORONAVIRUS PREVENTION FUND EXPENSE TOTAL		193,625	-	-	193,625	-
TOTAL COVID-19 REVENUE		(2,473,275)	(1,682,768)	-	(778,253)	(12,254)
TOTAL COVID-19 EXPENDITURES		3,454,183	3,171,508	521,880	-	(239,205)

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