



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: May 27, 2021

Attached you will find a copy of the monthly financial reporting packet for the period ending 4/30/2021. There are three different reports for your review. Included are separate monthly budget tracking reports for each of the four different funding source categories: general fund (town appropriation), grants funds (state and federal), revolving accounts and COVID-19.

General Fund Report

The general fund expenditure report includes spending through 4/30/2021 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 4/30/2021. 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. Different from previous monthly reports, the projected expenditures do not reflect additional projected expenditures from department level budgets due to department procurement has been suspended due to normal end of year processes.

The bottom-line unencumbered balance is currently projected at \$452,768. It is important to note that this does not mean that this is the final amount to be returned to the town, but instead represents the total remaining after all known expenses at the time of this report have been produced. 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.

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
81111 - Administration Sal & Wages	5,494,429	278,779	5,773,208	4,340,771	0	1,406,934	25,503
81112 - TEACHER SALARY & WAGES	42,833,866	(343,814)	42,490,052	28,744,193	0	13,325,439	420,419
81113 - CUSTODIAL SALARIES	1,632,138	115,127	1,747,265	1,525,555	0	418,180	(196,469)
81114 - FOOD SERVICE SALARY WAGES	0	57,404	57,404	80,217	0	48,444	(71,257)
81115 - CLERICAL SALARIES	2,132,208	55,130	2,187,338	1,776,036	0	353,489	57,812
81116 - FULL TIME TEACHER AIDES SAL	4,738,636	(472,941)	4,265,695	3,195,423	0	978,795	91,477
81117 - OTHER FULL TIME SALARIES	3,238,000	97,416	3,335,416	2,538,562	0	904,898	(108,044)
81118 - PART TIME SALARY WAGES	191,695	(14,160)	177,535	134,995	0	40,324	2,216
81119 - SPED SUMMER SCHOOL(HARDY)	0	206,048	206,048	206,048	0	0	0
81201 - TEMP SALARIES PROFESSIONAL	248,939	(88,307)	160,632	52,149	0	18,329	90,154
81202 - TEMPORARY SALARY WAGES OTHER	113,431	(4,925)	108,506	96,434	0	37,039	(24,967)
81203 - SUBSTITUTE TEACHERS DAY TO DAY	266,661	24,178	290,839	90,407	0	72,716	127,717
81204 - EXTENDED TERM SUB TEACHER	477,471	37,647	515,118	491,127	0	423,275	(399,284)
81205 - STUDENT ACTIVITY SUPPORT STIP	122,373	45,909	168,282	93,276	0	0	75,006
81206 - TEMPORARY CLERICAL HELP	29,982	91	30,073	2,177	0	4,428	23,469
81210 - ACADEMIC TEACHER LEADERSHIP	77,947	40,785	118,732	67,881	0	0	50,851
81215 - ADMINISTRATIVE STIPEND	71,559	73,685	145,244	46,259	0	0	98,985
81301 - OVERTIME PEAKLOAD REQUIREMENT	45,971	11,482	57,453	55,641	21,338	2,073	(21,598)
81302 - CUST/SNOW/ICE REMOVAL	14,991	(8,430)	6,561	39,871	0	0	(33,310)
81304 - MAINTENANCE SALARIES	690,839	(219,502)	471,337	394,124	0	84,704	(7,490)
81305 - MAINT/WK OUT OF CLASSIFICATION	7,163	(6,499)	664	703	0	0	(39)
81308 - OUT OF CLASSIFICATION SALARY	600	(300)	300	12,675	0	1,592	(13,967)
81310 - CALL BACK	8,994	1,417	10,411	20,287	0	2,713	(12,589)
81313 - AUTO ALLOWANCE	13,992	(13,492)	500	314	0	0	186
81314 - CUSTODIAL CLOTHING ALLOW	0	0	0	14,175	0	0	(14,175)
81316 - CUSTODIAL ABSENCE/VACATION	50,469	0	50,469	13,338	0	9,178	27,953
81318 - TEACHER ROOM MOVING	8,795	8,029	16,824	20,300	0	0	(3,477)
81320 - SKILLS STIPEND	2,499	(135)	2,364	2,827	0	538	(1,001)

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
81322 - OTHER STIPENDS	27,734	48,891	76,625	55,309	0	0	21,316
81323 - CUSTODIAL ATHLETIC EVENTS	15,518	0	15,518	6,452	0	5,873	3,193
81413 - LONGEVITY/TEACHERS	408,721	62,128	470,849	438,789	0	0	32,060
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	(2,852)	13,639	13,639	0	0	0
81505 - OTHER PAYMENTS	0	78,480	78,480	45,500	32,980	0	0
81730 - PENSIONS	2,399	2,062	4,461	3,088	0	687	686
81760 - CLOTHING ALLOWANCE	22,811	(7,133)	15,678	15,678	0	0	0
82103 - POWER ELECTRICITY	862,823	94,318	957,141	492,641	464,499	0	0
82104 - NATURAL GAS	578,000	144,041	722,041	525,603	328,555	0	(132,116)
82403 - PLUMBING SERVICES	53,658	(39,461)	14,197	13,007	5,183	50,000	(53,993)
82404 - ROOF REPAIRS	9,288	(4,779)	4,509	4,509	0	10,000	(10,000)
82405 - FLOORING SUPPLIES/SERVICES	20,640	4,495	25,135	19,901	5,234	2,440	(2,440)
82407 - MASONRY SUPPLY SERVICES	4,691	(4,691)	0	0	0	0	0
82408 - ELECTRICAL SERVICES	25,895	144,309	170,204	136,372	34,212	50,000	(50,380)
82409 - GROUNDS SUPPLIES	52,604	(30,748)	21,856	21,856	0	0	0
82410 - PAINTING SERVICES	2,158	15,352	17,510	12,873	4,637	145,000	(145,000)
82411 - WINDOW GLASS SERVICE SUPPLIES	2,533	(1,533)	1,000	384	616	0	0
82412 - HVAC CONTRACTED SERVICES	44,097	26,118	70,215	47,789	22,425	47,000	(47,000)
82414 - BOILER CONTRACTED SERVICES	38,561	(3,765)	34,796	34,525	2,270	0	(2,000)
82415 - SNOW REMOVAL CONTRACTED	64,647	(3,747)	60,900	60,041	859	0	0
82420 - ELEVATOR MAINTENANCE REPAIRS	61,923	(5,572)	56,351	38,459	20,874	0	(2,982)
82703 - EQUIPMENT RENTAL	77,396	(11,109)	66,287	12,417	53,869	0	1
82904 - CUSTODIAL SUPPLIES CLEANING	423,147	72,205	495,352	401,494	34,238	12,000	47,620
82905 - EXTERMINATION SERVICES	7,037	0	7,037	1,220	2,330	0	3,487
82999 - MISC MAINTENANCE SERVICES	10,932	(938)	9,994	0	0	105,000	(95,006)
83101 - PROFESSIONAL TECH SERVICES	883,026	421,508	1,304,534	739,290	427,902	170,668	(33,325)

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
83102 - LEGAL SERVICES	176,779	161,813	338,592	196,246	62,198	0	80,148
83201 - TUITION OTHER SCHOOLS	5,769,764	(2,121,872)	3,647,892	1,499,313	2,182,029	0	(33,450)
83251 - Pre-Paid Tuition	0	48,728	48,728	48,728	0	0	0
83301 - CONTRACTED TRANSPORTATION	997,183	6,973	1,004,156	296,824	264,204	0	443,127
83302 - FIELD TRIPS	18,197	(10,815)	7,382	1,530	6,882	0	(1,030)
83303 - OTTO BUSING REIMBURSE	2,821	1,593	4,414	1,592	0	0	2,822
83402 - TELEPHONE/PAGERS	27,693	4,353	32,046	13,714	8,403	0	9,928
83403 - ADVERTISING	1,957	(639)	1,318	463	633	0	223
83404 - REPRODUCTION/PRINTING	9,991	3,850	13,841	3,370	11,044	1,238	(1,811)
83405 - POSTAGE	712	0	712	0	0	0	712
83802 - ENVIRONMENTAL SERVICES	1,595	(94)	1,501	0	1,501	0	0
83803 - SECURITY SERVICES	16,231	65,260	81,491	69,670	11,821	0	0
83804 - ATHLETIC SERVICES	165,705	5,143	170,848	98,965	21,297	0	50,587
83807 - INSURANCE	49,884	4,880	54,764	42,760	0	0	12,004
83808 - SAFETY EQUIP AND TESTING	690	0	690	0	0	0	690
84201 - OFFICE SUPPLIES	65,789	10,587	76,376	36,136	17,237	3,687	19,315
84303 - PLUMBING SUPPLIES	49,257	29,972	79,229	69,753	13,726	2,500	(6,750)
84306 - CARPENTRY SUPPLIES DOORS	65,863	(11,233)	54,630	43,276	12,354	0	(1,000)
84308 - ELECTRICAL SUPPLIES	18,107	12,003	30,110	21,530	6,886	0	1,695
84312 - HVAC SUPPLIES	25,051	161,271	186,322	161,419	28,107	7,500	(10,705)
84321 - EQUIPMENT MAINTENANCE	32,545	(7,689)	24,856	23,144	2,616	0	(904)
84399 - MISC MAINTENANCE SUPPLIES	27,160	405,071	432,231	333,471	135,840	0	(37,080)
84802 - MOTOR VEHICLE REPAIR	102,145	(44,537)	57,608	38,249	14,532	0	4,827
84803 - GAS & OIL	58,771	1,242	60,013	52,908	15,106	0	(8,000)
84902 - FOOD SUPPLIES	45,836	(14,817)	31,019	1,602	5,598	0	23,819
85100 - EDUCATIONAL SUPPLIES	4,041	1,661	5,702	5,529	0	0	173
85101 - REPRO PAPER TONER SUPPLIES	99,380	(16,757)	82,623	19,202	26,897	1,457	35,067
85102 - TESTING MATERIALS	25,253	25,020	50,273	30,739	303	32,699	(13,468)

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED ENCUMBRANCES	AVAILABLE BUDGET
85103 - INSTRUCTIONAL MATERIALS	501,359	840,279	1,341,638	779,266	481,395	18,076	62,901
85104 - ATHLETIC SUPPLIES	74,185	9,938	84,123	21,736	37,654	454	24,280
85106 - TEXTBOOKS BOOKS PERIODICALS	122,116	125,621	247,737	124,902	161,852	26,203	(65,219)
85110 - INSTRUCTION EQUIPMENT	11,722	13,977	25,699	28,763	16,024	75	(19,163)
85201 - MEDICAL SURGICAL SUPPLIES	30,849	91,864	122,713	89,482	30,083	0	3,148
85802 - COMPUTER SUPPLIES	54,685	22,670	77,355	58,667	24,676	0	(5,989)
85803 - GRADUATION SERVICE CEREMONIES	11,869	15,374	27,243	3,249	8,720	9,895	5,379
85804 - COMPUTER SOFTWARE	259,031	(19,652)	239,379	271,330	11,888	0	(43,839)
85806 - MISC SUPPLIES	2,221	609	2,830	1,915	9,401	2	(8,488)
87101 - BUSINESS TRAVEL	6,248	(526)	5,722	76	108	33	5,505
87105 - WORKSHOPS STIPENDS/GREEN SLIP	8,823	5,281	14,104	8,419	0	0	5,685
87106 - Graduate Course Reimbursement	13,129	54,188	67,317	38,147	33,460	0	(4,290)
87202 - TRAINING EDUC CONF & ATTENDANC	248,630	26,041	274,671	156,281	43,698	14,694	59,998
87301 - PROFESSIONAL AFFILIATIONS	60,808	(5,252)	55,556	36,900	1,693	0	16,964
87601 - COURT JUDGEMENTS SETTLEMENT	497	0	497	0	0	0	497
88501 - CAPITAL EQUIPMENT/FURNITURE	4,024	12,822	16,846	8,587	5,354	0	2,905
88502 - COMPUTER NETWORK TELECOM	2,731	0	2,731	2,200	0	0	531
88504 - NEW EQUIPMENT MOTOR VEHICLE	0	7,555	7,555	0	7,555	0	0
88550 - COMPUTER EQUIPMENT HARDWARE	30,002	219,928	249,930	(52,685)	41,350	140,753	120,512
GRAND TOTAL	75,570,531	1,043,148	76,613,679	51,943,747	5,226,145	18,991,020	452,768

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.

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Consolidated Health Services Affiliated Grant					
7330 - STATE REVENUE	(20,000)	(5,000)	-	(15,000)	-
81117 - OTHER FULL TIME SALARIES	16,607	500	-	16,107	-
85871 - HARDWARE/SOFTWARE	1,200	-	-	1,200	-
87202 - TRAINING EDUC CONF & ATTENDANC	2,193	2,193	-	-	-
CHSA Total Revenue	(20,000)	(5,000)	-	(15,000)	-
CHSA Total Expense	20,000	2,693	-	17,307	-
Metco Grant					
7330 - STATE REVENUE	(535,459)	(236,176)	-	(299,283)	-
81111 - Administration Sal & Wages	107,898	70,549	-	37,349	-
81112 - TEACHER SALARY & WAGES	132,883	58,786	-	74,097	-
81116 - FULL TIME TEACHER AIDES SAL	56,464	31,149	-	25,315	-
81201 - TEMP SALARIES PROFESSIONAL	8,100	3,264	-	4,836	-
83101 - PROFESSIONAL TECH SERVICES	27,000	-	-	27,000	-
83301 - CONTRACTED TRANSPORTATION	184,680	110,312	37,120	37,248	-
84201 - OFFICE SUPPLIES	5,255	2,565	-	2,690	-
87202 - TRAINING EDUC CONF & ATTENDANC	1,180	320	-	860	-
87301 - PROFESSIONAL AFFILIATIONS	850	350	-	500	-
88550 - COMPUTER EQUIPMENT HARDWARE	11,149	1,391	9,750	7	-
Metco Grant Total Revenue	(535,459)	(236,176)	-	(299,283)	-
Metco Grant Total Expense	535,459	278,686	46,870	209,903	-
Safe & Supportive Schools					
7330 - STATE REVENUE	(7,500)	-	-	(7,500)	-

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
81201 - TEMP SALARIES PROFESSIONAL	7,000	750	-	6,250	-
87105 - WORKSHOPS STIPENDS/GREEN SLIP	500	-	-	500	-
Safe Schools Total Revenue	(7,500)	-	-	(7,500)	-
Safe Schools Total Expense	7,500	750	-	6,750	-
Special Ed Early Ed					
7310 - FEDERAL REVENUE THRU STATE	(42,798)	(20,783)	-	(22,015)	-
81112 - TEACHER SALARY & WAGES	31,622	20,939	-	10,683	-
81201 - TEMP SALARIES PROFESSIONAL	1,987	-	-	1,987	-
81731 - MTRB PENSION	2,846	2,277	-	569	-
83101 - PROFESSIONAL TECH SERVICES	2,175	-	-	2,175	-
85100 - EDUCATIONAL SUPPLIES	4,168	-	2,879	1,289	-
Special Ed Early Ed Total Revenue	(42,798)	(20,783)	-	(22,015)	-
Special Ed Early Ed Total Expense	42,798	23,216	2,879	16,704	-
Sped 94-142 Allocation					
7310 - FEDERAL REVENUE THRU STATE	(1,579,553)	(908,109)	-	(671,444)	-
81111 - Administration Sal & Wages	30,469	19,922	-	10,547	-
81112 - TEACHER SALARY & WAGES	1,359,796	894,194	-	465,602	-
81201 - TEMP SALARIES PROFESSIONAL	9,920	-	-	9,920	-
81731 - MTRB PENSION	125,124	100,099	-	25,025	-
83101 - PROFESSIONAL TECH SERVICES	48,140	-	-	48,140	-
85000 - SUPPLIES	6,104	-	6,104	-	-
Sped 94-142 Allocation Total Revenue	(1,579,553)	(908,109)	-	(671,444)	-
Sped 94-142 Allocation Total Expense	1,579,553	1,014,215	6,104	559,234	-
Title I Distribution					
7310 - FEDERAL REVENUE THRU STATE	(159,390)	(55,651)	-	(103,739)	-
81112 - TEACHER SALARY & WAGES	10,822	7,186	-	3,636	-
81116 - FULL TIME TEACHER AIDES SAL	107,829	55,733	-	52,096	-
81201 - TEMP SALARIES PROFESSIONAL	39,500	-	-	39,500	-

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
81731 - MTRB PENSION	974	779	-	195	-
85106 - TEXTBOOKS BOOKS PERIODICALS	265	-	265	-	-
Title I Distribution Total Revenue	(159,390)	(55,651)	-	(103,739)	-
Title I Distribution Total Expense	159,390	63,698	265	95,427	-
Title II A Improving Teacher Quality					
7310 - FEDERAL REVENUE THRU STATE	(71,810)	(7,126)	-	(64,684)	-
81201 - TEMP SALARIES PROFESSIONAL	38,025	-	-	38,025	-
83101 - PROFESSIONAL TECH SERVICES	10,122	1,749	-	8,373	-
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	1,905	1,460	2,103	-
87301 - PROFESSIONAL AFFILIATIONS	14,676	-	-	14,676	-
Title IIA Improving Teacher Quality Total Revenue	(71,810)	(7,126)	-	(64,684)	-
Title IIA Improving Teacher Quality Total Expense	71,810	3,654	1,460	66,696	-
Title III ELL					
7310 - FEDERAL REVENUE THRU STATE	(48,743)	(12,624)	-	(36,119)	-
81201 - TEMP SALARIES PROFESSIONAL	29,184	330	-	28,854	-
83101 - PROFESSIONAL TECH SERVICES	15,400	-	-	15,400	-
85103 - INSTRUCTIONAL MATERIALS	1,668	-	-	1,668	-
87105 - WORKSHOPS STIPENDS/GREEN SLIP	2,491	-	989	1,502	-
Title III ELL Total Revenue	(48,743)	(12,624)	-	(36,119)	-
Title III ELL Total Expense	48,743	330	989	47,424	-
Grand Total Grant Revenues	(2,465,253)	(1,245,469)	-	(1,219,784)	-
Grand Total Grant Expenses	2,465,253	1,387,242	58,567	1,019,444	-

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.

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Athletic Fees					
7289 - Miscellaneous Revenue	(280,000)	(227,017)	-	(52,983)	-
81202 - Temporary Salary Wages Other	280,000	226,573	-	53,427	-
83804 - Athletic Services	-	215	-	(215)	-
85104 - Athletic Supplies	-	5,088	-	(5,088)	-
Athletic Fees Total Revenue	(280,000)	(227,017)	-	(52,983)	-
Athletic Fees Total Expense	280,000	231,876	-	48,124	-
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)	(42,487)	-	(120,701)	-
8092 - Custodial/Overtime	132,067	27,842	-	104,225	-
82103 - Power Electricity	-	-	-	-	-
8300 - Contracted Services	31,021	32,196	8,939	(10,114)	-
8350 - Curriculum Supplies	-	-	-	-	-
8659 - Instructional Equipment	100	-	100	-	-

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Building Rental Total Revenue	(163,188)	(42,487)	-	(120,701)	-
Building Rental Total Expense	163,188	60,038	9,039	94,111	-
Circuit Breaker					
7310 - Federal Revenue Thru State	(2,040,818)	(1,519,329)	-	(521,489)	-
83201 - Tuition Other Schools	2,317,327	2,250,496	66,671	160	-
Circuit Breaker Total Revenue	(2,040,818)	(1,519,329)	-	(521,489)	-
Circuit Breaker Total Expense	2,317,327	2,250,496	66,671	160	-
Foreign Exchange					
7289 - Miscellaneous Revenue	-	(75,106)	-	75,106	-
85103 - Instructional Materials	80,000	79,713	-	287	-
87202 - Training Educ Conf & Attendanc	175,000	175,199	-	(199)	-
Foreign Visa Total Revenue	-	(75,106)	-	75,106	-
Foreign Visa Total Expense	255,000	254,912	-	88	-
Instrumental Music Fees					
7289 - Miscellaneous Revenue	(75,000)	(67,377)	-	(7,624)	-
81112 - Teacher Salary & Wages	148,265	148,439	-	(174)	-
8300 - Contracted Services	135,360	91,410	-	43,950	-
Instrumental Music Total Revenue	(75,000)	(67,377)	-	(7,624)	-
Instrumental Music Total Expense	283,625	239,849	-	43,776	-
Menotomy Preschool					
7289 - Miscellaneous Revenue	(141,673)	(128,345)	-	(13,328)	-
81112 - Teacher Salary & Wages	141,673	103,726	-	37,947	-
81116 - Full Time Teacher Aides Sal	-	8,956	-	(8,956)	-
81413 - Teachers Longevity	-	2,648	-	(2,648)	-
Menotomy Preschool Total Revenue	(141,673)	(128,345)	-	(13,328)	-
Menotomy Preschool Total Expense	141,673	115,330	-	26,343	-
Peirce Field Rental					
7289 - Miscellaneous Revenue	(22,000)			(22,000)	-

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
83804 - Athletic Services	22,000	6,745		15,255	-
Peirce Field Rental Total Revenue	(22,000)	-	-	(22,000)	-
Peirce Field Rental Total Expense	22,000	6,745	-	15,255	-
Tuition In Revolving					
7289 - Miscellaneous Revenue	(13,627)	(13,627)	-	(0.38)	-
83201 - Tuition Other Schools	13,627			13,627	-
Tuition In Total Revenue	(13,627)	(13,627)	-	(0.38)	-
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)	(2,084,776)	-	(663,019)	-
Total Revolving Expense	3,495,128	3,159,245	75,710	260,174	-

COVID-19 Reports

The included report is a report of expenditures and revenues by object expense description for FY21 as of **April 30, 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.

OBJECT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PENDING ADJ / PROJECTIONS	AVAILABLE BUDGET
0200 - GENERAL FUND					
81111 - ADMINISTRATION SALARY & WAGES	18,064	14,254	-	-	3,810
81112 - TEACHER SALARY & WAGES	64,345	29,096	35,974	25,091	(25,816)
81113 - CUSTODIAL SALARIES	135,868	178,727	-	-	(42,858)
81115 - CLERICAL SALARIES	2,023	2,023	-	-	-
81116 - FULL TIME TEACHER AIDES SAL	36,047	43,881	-	-	(7,834)
81117 - OTHER FULL TIME SALARIES	28,115	29,215	-	-	(1,100)
81201 - TEMP SALARIES PROFESSIONAL	1,657	1,657	-	-	-
81204 - EXTENDED TERM SUB TEACHER	27,024	15,781	-	-	11,243
81301 - OVERTIME PEAKLOAD REQUIREMENT	152	308	-	-	(156)
81505 - OTHER PAYMENTS	480	-	480	-	-
82904 - CUSTODIAL SUPPLIES CLEANING	69,681	65,944	5,564	-	(1,827)
83101 - PROFESSIONAL TECH SERVICES	160,635	200,340	52,405	-	(92,110)
84399 - MISC MAINTENANCE SUPPLIES	409,827	333,182	135,725	-	(59,080)
85103 - INSTRUCTIONAL MATERIALS	43,983	30,840	13,228	-	(85)
85201 - MEDICAL SURGICAL SUPPLIES	91,864	75,733	18,171	-	(2,040)
85804 - COMPUTER SOFTWARE	3,450	3,960	-	-	(510)
88501 - CAPITAL EQUIPMENT/FURNITURE	12,655	7,629	5,026	-	-
88550 - COMPUTER EQUIPMENT HARDWARE	222,950	(56,129)	22,125	105,079	151,875
0200 - GENERAL FUND EXPENSE TOTAL	1,328,819	976,441	288,697	130,169	(66,488)
3898 - MUNICIPAL CARES					
7310 - FEDERAL REVENUE	(806,130)	(806,130)	-	-	-
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	-	-	-

OBJECT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PENDING ADJ / PROJECTIONS	AVAILABLE BUDGET
88550 - COMPUTER EQUIPMENT HARDWARE	784,005	784,005	-	-	-
3898 - MUNICIPAL CARES REVENUE TOTAL	(806,130)	(806,130)	-	-	-
3898 - MUNICIPAL CARES EXPENSES TOTAL	806,130	806,130	-	-	-
1022 - CVRF					
7310 - FEDERAL REVENUE	(1,368,225)	(1,368,225)	-	-	-
81111 - ADMINISTRATION SALARY & WAGES	50,000	50,000	-	-	-
81112 - TEACHER SALARY & WAGES	249,798	531,815	-	(38,528)	(243,489)
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	30,825	-	-	42,110
85802 - COMPUTER SUPPLIES	161,937	161,938	-	(105,079)	105,078
88201 - TENT RENTAL	65,504	65,504	-	-	0
1022 - CVRF REVENUE TOTAL	(1,368,225)	(1,368,225)	-	-	-
1022 - CVRF EXPENSE TOTAL	1,368,225	1,511,831	-	(143,607)	-
1130 - ESSER					
7310 - FEDERAL REVENUE	(154,245)	(122,141)	-	(9,850)	(22,254)
81201 - TEMP SALARIES PROFESSIONAL	153,945	122,966	8,725	-	22,254
87203 - TITLE II Covenant Sch Training	-	-	-	-	-
87207 - Title II St Agnes Training	-	-	-	-	-
87208 - TITLE IIA-ARL CATHOLIC	300	300	-	-	-
1130 - ESSER REVENUE TOTAL	(154,245)	(122,141)	-	(9,850)	(22,254)
1130 - ESSER EXPENSE TOTAL	154,245	123,266	8,725	-	22,254
1131 - STATE CORONAVIRUS PREVENTION FUND					

OBJECT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PENDING ADJ / PROJECTIONS	AVAILABLE BUDGET
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	(2,522,225)	(2,393,308)	-	(106,663)	(22,254)
TOTAL COVID-19 EXPENDITURES	3,851,044	3,417,669	297,422	180,188	(44,234)

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