



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: October 22, 2020

Attached you will find a copy of the monthly financial reporting packet for the period ending 9/30/2020. 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. Also included in this report is expenditure reports for COVID-19 as of 10/21/2020.

General Fund Report

The general fund expenditure report includes spending through 9/30/2020, 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 September 30, 2020. Also is 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 once the funds have been awarded by awarding institution and/or accounts has been set up in the financial system.

The bottom-line unencumbered balance is currently projected at \$1,946,621. 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 FY210 funds allowable by Massachusetts General Laws. The school committee voted the following motions:

- Prepayment of special education out of district tuition to private schools in the amount of \$479,546.81 in accordance to MGL c.71 §71D.

- Prepayment of special education out of district tuition to collaboratives in the amount of \$888,763.14 in accordance to MGL c.40 §4E.

The prepayment funds are currently being used as a holding source for COVID-19 related expenditures on the general fund. Therefore, not including these prepayments, the unencumbered balance is 578,377.05. If the budget does hold to the current unencumbered balance, the district administration could request prepayment of FY22 tuitions using FY21 appropriations in to put the district in a more advantageous position in case of potential funding decrease in FY22.

Grant Accounts Report

The grant account report includes a year to date tracking of revenue and expenditure totals for each of our FY20 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.

Since district administration is uncertain of the amount of funds that will be awarded to Arlington Public Schools, the district administration level funds grant budget when proposing the budget to the school committee. Please note that the following changes has occurred to FY21 grant funding from the budget that the school committee approved last spring:

- METCO grant was decreased by \$22,500 from \$534,449 to \$511,949.
- Special Education Early Childhood grant was increased by \$307 from \$42,377 to \$42,684
- Special Education 94-142 grant allocation was increased by \$49,002 from \$1,524,109 to \$1,573,111.
- Title I federal grant allocation was decreased by \$27,580 from \$186,970 to \$159,390.
- Title IIA federal grant allocation was decreased by \$8,393 from \$79,654 to \$71,261.
- Title III federal grant allocation was increased by \$8,502 from \$40,241 to \$48,743.

It is recommended that the school committee moves to approve these changes to adopt these funds to be part of the FY21 school committee budget.

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.

Administration does intend to transfer expenses from the revolving funds on to the general fund. The revolving accounts report does not include pending expense transfers that will be transferred on to the general fund.

COVID-19 Reports

The included report is a report of expenditures and revenues by object expense description for FY21 as of **October 21,2020**. 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.

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.

Total COVID-19 Expenditures

As of October 21, 2020, the district projects that the total cost for COVID-19 is \$2,922,055.13. Please refer to the following table:

Fund Description	FY20	FY21	Projected	Total
General Fund	89,802.07	1,245,442.07	(1,245,442.07)	89,802.07
Municipal CARES Funds	574,841.87	-	1,135,002.55	1,709,844.42
ESSER	N/A	101,912.78	52,332.22	154,245.00
CvRF	N/A	-	968,163.64	968,163.64
CDBG	N/A	TBD	TBD	-
AEF	N/A	TBD	TBD	-
Total COVID-19 Expenditures	664,643.94	1,347,354.85	910,056.34	2,922,055.13

Below is also a breakdown of actual expenditures in FY20 that were related to COVID-19.

Description	School Committee	Municipal CARES	Total
81111 - Administration Sal & Wages	194.30	126.68	320.98
81112 - TEACHER SALARY & WAGES	12,218.70	-	12,218.70
81113 - CUSTODIAL SALARIES	16,476.70	5,807.34	22,284.04
81115 - CLERICAL SALARIES	11,205.85	-	11,205.85
81117 - OTHER FULL TIME SALARIES	5,782.78	1,927.59	7,710.37
81201 - TEMP PROFESSIONAL SALARIES	1,310.75	-	1,310.75
82904 - CUSTODIAL SUPPLIES CLEANING	41,845.03	12,455.91	54,300.94
84399 - MISC MAINTENANCE SUPPLIES	324.68	1,014.90	1,339.58
85201 - MEDICAL SURGICAL SUPPLIES	441.54	-	441.54
85804 - COMPUTER SOFTWARE	1.74	2,378.84	2,380.58
88550 - COMPUTER EQUIPMENT HARDWARE	-	551,130.61	551,130.61
Total Expenses	89,802.07	574,841.87	664,643.94

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

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE REPORT
THRU SEPTEMBER 30, 2020**

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS / CARRYFORWARD	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES	AVAILABLE BUDGET
81111 - Administration Sal & Wages	5,494,429	-	5,494,429	1,038,169	-	4,531,321	(75,060)
81112 - TEACHER SALARY & WAGES	42,833,866	-	42,833,866	3,342,534	-	39,465,298	26,035
81113 - CUSTODIAL SALARIES	1,632,138	-	1,632,138	395,827	-	1,195,523	40,787
81115 - CLERICAL SALARIES	2,132,208	-	2,132,208	504,425	-	1,680,198	(52,415)
81116 - FULL TIME TEACHER AIDES SAL	4,738,636	-	4,738,636	352,401	-	4,088,030	298,205
81117 - OTHER FULL TIME SALARIES	3,238,000	-	3,238,000	590,448	-	2,689,939	(42,387)
81118 - PART TIME SALARY WAGES	191,695	-	191,695	17,962	-	175,806	(2,073)
81119 - SPED SUMMER SCHOOL(HARDY)	-	-	-	203,048	-	3,000	(206,048)
81201 - TEMP SALARIES PROFESSIONAL	248,939	1,786	250,725	5,842	-	147,216	97,667
81202 - TEMPORARY SALARY WAGES OTHER	113,431	-	113,431	3,830	-	105,593	4,008
81203 - SUBSTITUTE TEACHERS DAY TO DAY	266,661	-	266,661	875	-	230,088	35,698
81204 - EXTENDED TERM SUB TEACHER	477,471	-	477,471	23,426	-	318,107	135,938
81205 - STUDENT ACTIVITY SUPPORT STIP	122,373	-	122,373	1,136	-	152,142	(30,906)
81206 - TEMPORARY CLERICAL HELP	29,982	-	29,982	-	-	117	29,865
81210 - ACADEMIC TEACHER LEADERSHIP	77,947	-	77,947	6,002	-	114,895	(42,949)
81215 - ADMINISTRATIVE STIPEND	71,559	5,125	76,684	-	-	56,001	20,683
81301 - OVERTIME PEAKLOAD REQUIREMENT	45,971	-	45,971	17,018	-	12,688	16,265
81302 - CUST/SNOW/ICE REMOVAL	14,991	-	14,991	-	-	3,303	11,688
81304 - MAINTENANCE SALARIES	690,839	-	690,839	109,731	-	640,715	(59,607)
81305 - MAINT/WK OUT OF CLASSIFICATION	7,163	-	7,163	297	-	1,629	5,237
81308 - OUT OF CLASSIFICATION SALARY	600	-	600	3,333	-	917	(3,650)
81310 - CALL BACK	8,994	-	8,994	5,323	-	3,105	566
81313 - AUTO ALLOWANCE	13,992	-	13,992	111	-	3,082	10,800
81314 - CUSTODIAL CLOTHING ALLOW	-	-	-	14,175	-	-	(14,175)
81316 - CUSTODIAL ABSENCE/VACATION	50,469	-	50,469	-	-	15,433	35,036
81318 - TEACHER ROOM MOVING	8,795	-	8,795	2,355	-	15,532	(9,091)
81320 - SKILLS STIPEND	2,499	-	2,499	808	-	1,680	12
81322 - OTHER STIPENDS	27,734	-	27,734	30,752	-	33,029	(36,046)
81323 - CUSTODIAL ATHLETIC EVENTS	15,518	-	15,518	-	-	4,791	10,727
81413 - LONGEVITY/TEACHERS	408,721	-	408,721	-	-	408,018	703
81414 - LONGEVITY ADMIN	14,189	-	14,189	-	-	14,200	(11)
81415 - LONGEVITY CLERICAL	24,636	-	24,636	-	-	24,200	436
81416 - LONGEVITY CUST	16,490	-	16,490	-	-	16,551	(61)
81730 - PENSIONS	2,399	343	2,742	686	3,432	343	(1,719)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE REPORT
THRU SEPTEMBER 30, 2020**

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS / CARRYFORWARD	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES	AVAILABLE BUDGET
81760 - CLOTHING ALLOWANCE	22,811	-	22,811	3,675	1,500	12,461	5,175
82103 - POWER ELECTRICITY	862,823	2,141	864,964	88,985	726,015	192,734	(142,770)
82104 - NATURAL GAS	578,000	22,060	600,060	77,875	362,125	252,044	(91,984)
82403 - PLUMBING SERVICES	53,658	-	53,658	3	7,000	11,823	34,831
82404 - ROOF REPAIRS	9,288	7,676	16,964	-	-	11,414	5,550
82405 - FLOORING SUPPLIES/SERVICES	20,640	17,290	37,930	-	1,040	25,648	11,242
82407 - MASONRY SUPPLY SERVICES	4,691	-	4,691	-	-	1,034	3,657
82408 - ELECTRICAL SERVICES	25,895	106,730	132,625	24,961	24,559	139,619	(56,514)
82409 - GROUNDS SUPPLIES	52,604	19,377	71,981	2,125	-	35,238	34,618
82410 - PAINTING SERVICES	2,158	14,510	16,668	1,179	1,821	18,182	(4,515)
82411 - WINDOW GLASS SERVICE SUPPLIES	2,533	1,202	3,735	384	616	2,025	710
82412 - HVAC CONTRACTED SERVICES	44,097	11,600	55,697	12,413	30,249	33,328	(20,293)
82414 - BOILER CONTRACTED SERVICES	38,561	-	38,561	20,105	5,078	8,083	5,295
82415 - SNOW REMOVAL CONTRACTED	64,647	-	64,647	-	-	14,245	50,402
82420 - ELEVATOR MAINTENANCE REPAIRS	61,923	2,974	64,897	7,529	32,196	21,895	3,277
82703 - EQUIPMENT RENTAL	77,396	-	77,396	-	10,059	50,940	16,397
82904 - CUSTODIAL SUPPLIES CLEANING	423,147	21,430	444,577	105,499	265,777	87,337	(14,036)
82905 - EXTERMINATION SERVICES	7,037	-	7,037	-	3,200	1,919	1,918
82999 - MISC MAINTENANCE SERVICES	10,932	-	10,932	-	-	10,201	731
83101 - PROFESSIONAL TECH SERVICES	883,026	67,882	950,908	71,542	520,064	419,087	(59,785)
83102 - LEGAL SERVICES	176,779	24,694	201,473	64,957	126,793	145,612	(135,890)
83201 - TUITION OTHER SCHOOLS	5,769,764	45,111	5,814,875	451,391	5,086,294	(2,058,538)	2,335,728
83301 - CONTRACTED TRANSPORTATION	997,183	-	997,183	515	566,218	435,945	(5,495)
83302 - FIELD TRIPS	18,197	450	18,647	-	-	13,074	5,573
83303 - OTTO BUSING REIMBURSE	2,821	-	2,821	1,592	-	2,821	(1,592)
83402 - TELEPHONE/PAGERS	27,693	4,038	31,731	2,339	15,638	11,186	2,568
83403 - ADVERTISING	1,957	-	1,957	168	333	484	973
83404 - REPRODUCTION/PRINTING	9,991	-	9,991	-	13,665	3,631	(7,306)
83405 - POSTAGE	712	-	712	-	-	325	387
83802 - ENVIRONMENTAL SERVICES	1,595	-	1,595	-	-	351	1,244
83803 - SECURITY SERVICES	16,231	41,509	57,740	22,877	27,373	54,232	(46,743)
83804 - ATHLETIC SERVICES	165,705	3,500	169,205	2,400	43,204	131,259	(7,658)
83807 - INSURANCE	49,884	-	49,884	42,760	-	8,665	(1,541)
83808 - SAFETY EQUIP AND TESTING	690	-	690	-	-	154	536

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE REPORT
THRU SEPTEMBER 30, 2020**

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS / CARRYFORWARD	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES	AVAILABLE BUDGET
84201 - OFFICE SUPPLIES	65,789	4,741	70,530	3,456	15,745	47,737	3,592
84303 - PLUMBING SUPPLIES	49,257	25,918	75,175	7,958	17,212	44,982	5,022
84306 - CARPENTRY SUPPLIES DOORS	65,863	33,194	99,057	3,325	12,815	56,121	26,796
84308 - ELECTRICAL SUPPLIES	18,107	1,266	19,373	3,168	9,965	6,793	(553)
84312 - HVAC SUPPLIES	25,051	10,278	35,329	22,318	33,224	48,739	(68,951)
84321 - EQUIPMENT MAINTENANCE	32,545	-	32,545	13,385	5,693	11,618	1,849
84399 - MISC MAINTENANCE SUPPLIES	27,160	835	27,995	81,582	50,178	(65,776)	(37,989)
84802 - MOTOR VEHICLE REPAIR	102,145	1,832	103,977	10,838	29,247	70,788	(6,896)
84803 - GAS & OIL	58,771	736	59,507	3,419	17,124	27,714	11,250
84902 - FOOD SUPPLIES	45,836	-	45,836	487	4,513	14,387	26,449
85100 - EDUCATIONAL SUPPLIES	4,041	-	4,041	-	-	4,918	(877)
85101 - REPRO PAPER TONER SUPPLIES	99,380	210	99,590	3,239	6,273	64,155	25,922
85102 - TESTING MATERIALS	25,253	29,362	54,615	-	-	53,982	633
85103 - INSTRUCTIONAL MATERIALS	501,359	217,151	718,510	75,579	351,291	598,720	(307,080)
85104 - ATHLETIC SUPPLIES	74,185	4,551	78,736	18	12,431	58,674	7,612
85106 - TEXTBOOKS BOOKS PERIODICALS	122,116	34,639	156,755	5,167	74,966	85,839	(9,217)
85110 - INSTRUCTION EQUIPMENT	11,722	-	11,722	7,895	8,099	7,020	(11,292)
85201 - MEDICAL SURGICAL SUPPLIES	30,849	18,854	49,703	66,234	98,869	(123,297)	7,897
85802 - COMPUTER SUPPLIES	54,685	11,065	65,750	47,792	4,355	27,551	(13,949)
85803 - GRADUATION SERVICE CEREMONIES	11,869	-	11,869	1,320	-	14,916	(4,367)
85804 - COMPUTER SOFTWARE	259,031	3,864	262,895	183,509	81,127	56,179	(57,920)
85806 - MISC SUPPLIES	2,221	-	2,221	-	750	594	877
87101 - BUSINESS TRAVEL	6,248	-	6,248	14	2,636	3,661	(63)
87105 - WORKSHOPS STIPENDS/GREEN SLIP	8,823	-	8,823	2,981	-	8,842	(3,001)
87106 - Graduate Course Reimbursement	13,129	18,339	31,468	6,919	22,691	21,427	(19,569)
87202 - TRAINING EDUC CONF & ATTENDANC	248,630	22,354	270,984	16,978	89,113	183,365	(18,473)
87301 - PROFESSIONAL AFFILIATIONS	60,808	-	60,808	19,176	2,100	24,953	14,579
87601 - COURT JUDGEMENTS SETTLEMENT	497	-	497	-	-	400	97
88501 - CAPITAL EQUIPMENT/FURNITURE	4,024	2,558	6,582	1,440	9,389	(7,937)	3,691
88502 - COMPUTER NETWORK TELECOM	2,731	-	2,731	-	-	540	2,191
88550 - COMPUTER EQUIPMENT HARDWARE	30,002	222,950	252,952	443,245	-	(429,801)	239,508
83251 - PRE-PAID TUITION	-	48,728	48,728	-	-	48,728	-
Grand Total	75,570,531	1,134,852	76,705,383	8,707,229	8,834,054	57,217,479	1,946,621

**ARLINGTON PUBLIC SCHOOLS
GRANT FINANCIAL REPORT
THRU SEPTEMBER 30, 2020**

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Metco Grant	7330 - STATE REVENUE	(511,949)	(51,194)	-	(460,755)	-
	81111 - Administration Sal & Wages	107,898	4,150	-	103,748	-
	81112 - TEACHER SALARY & WAGES	89,867	3,427	-	86,440	-
	81116 - FULL TIME TEACHER AIDES SAL	56,464	4,407	-	52,057	-
	81201 - TEMP SALARIES PROFESSIONAL	15,600	-	-	15,600	-
	83101 - PROFESSIONAL TECH SERVICES	28,000	-	-	28,000	-
	83301 - CONTRACTED TRANSPORTATION	204,800	-	-	204,800	-
	84201 - OFFICE SUPPLIES	1,170	-	-	1,170	-
	87202 - TRAINING EDUC CONF & ATTENDANC	5,300	-	-	5,300	-
	87301 - PROFESSIONAL AFFLIATIONS	1,350	-	-	1,350	-
	88550 - COMPUTER EQUIPMENT HARDWARE	1,500	249	1,251	-	-
Metco Grant Total Revenue		(511,949)	(51,194)	-	(460,755)	-
Metco Grant Total Expense		511,949	12,232	1,251	498,466	-
Special Ed Early Ed	7310 - FEDERAL REVENUE THRU STATE	(42,684)	(4,268)	-	(38,416)	-
	81112 - TEACHER SALARY & WAGES	31,622	2,432	-	29,190	-
	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)	(4,268)	-	(38,416)	-
Special Ed Early Ed Total Expense		42,684	2,432	1,480	38,772	-
Sped 94-142 Allocation	7310 - FEDERAL REVENUE THRU STATE	(1,573,111)	(157,311)	-	(1,415,800)	-
	81111 - Administration Sal & Wages	-	2,344	-	(2,344)	-
	81112 - TEACHER SALARY & WAGES	-	103,903	-	(103,903)	-
Sped 94-142 Allocation Total Revenue		(1,573,111)	(157,311)	-	(1,415,800)	-
Sped 94-142 Allocation Total Expense		-	106,247	-	(106,247)	-
Title I Distribution	7310 - FEDERAL REVENUE THRU STATE	(159,390)	(15,939)	-	(143,451)	-
	81112 - TEACHER SALARY & WAGES	10,822	832	-	9,990	-
	81116 - FULL TIME TEACHER AIDES SAL	107,829	6,138	-	101,691	-
	81201 - TEMP SALARIES PROFESSIONAL	39,500	-	-	39,500	-
	81731 - MTRB PENSION	974	-	-	974	-
	85106 - TEXTBOOKS BOOKS PERIODICALS	265	-	-	265	-
Title I Distribution Total Revenue		(159,390)	(15,939)	-	(143,451)	-
Title I Distribution Total Expense		159,390	6,970	-	152,420	-
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	-	-	5,468	-
	87301 - PROFESSIONAL AFFLIATIONS	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	-	-	71,261	-
Title III ELL	7310 - FEDERAL REVENUE THRU STATE	(48,743)	(4,874)	-	(43,869)	-

**ARLINGTON PUBLIC SCHOOLS
GRANT FINANCIAL REPORT
THRU SEPTEMBER 30, 2020**

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
	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)	(4,874)	-	(43,869)	-
Title III ELL Total Expense		48,743	-	-	48,743	-

Grand Total Grant Revenues		(2,407,138)	(240,712)	-	(2,166,426)	-
Grand Total Grant Expenses		834,027	127,882	2,731	703,414	-

**ARLINGTON PUBLIC SCHOOLS
REVOLVING FUND EXPENDITURE REPORT
THRU SEPTEMBER 30, 2020**

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Athletic Fees	7289 - Miscellaneous Revenue	(260,000)	(36,637)	-	(223,363)	-
	81202 - Temporary Salary Wages Other	260,000	753	-	259,247	-
	85104 - Athletic Supplies	-	2,904	1,806	(4,710)	-
Athletic Fees Total Revenue		(260,000)	(36,637)	-	(223,363)	-
Athletic Fees Total Expense		260,000	3,657	1,806	254,537	-
Athletics Ticket Sales	7289 - Miscellaneous Revenue	(40,000)	-	-	(40,000)	-
	81202 - Temporary Salary Wages Other	40,000	380.96	-	39,619	-
	8300 - Contracted Services	-	-	-	-	-
	8350 - Curriculum Supplies	-	-	-	-	-
Athletic Ticket Sales Total Revenue		(40,000)	-	-	(40,000)	-
Athletic Ticket Sales Total Expense		40,000	381	-	39,619	-
Bishop Bus Fees	7289 - Miscellaneous Revenue	(20,000)	7,200	-	(27,200)	-
	8300 - Contracted Services	20,000	-	-	20,000	-
Bishop Bus Total Revenue		(20,000)	7,200	-	(27,200)	-
Bishop Bus Total Expense		20,000	-	-	20,000	-
Building Rental Fees	7289 - Miscellaneous Revenue	(350,000)	(520)	-	(349,480)	-
	8092 - Custodial/Overtime	150,000	-	-	150,000	-
	82103 - Power Electricity	200,000	-	-	200,000	-
	8300 - Contracted Services	-	1,807	-	(1,807)	-
	8350 - Curriculum Supplies	-	-	-	-	-
	8659 - Instructional Equipment	-	-	-	-	-
Building Rental Total Revenue		(350,000)	(520)	-	(349,480)	-
Building Rental Total Expense		350,000	1,807	-	348,193	-
Circuit Breaker	7310 - Federal Revenue Thru State	(2,317,327)	-	-	(2,317,327)	-
	83201 - Tuition Other Schools	2,317,327	900	6,519	2,309,908	-
Circuit Breaker Total Revenue		(2,317,327)	-	-	(2,317,327)	-
Circuit Breaker Total Expense		2,317,327	900	6,519	2,309,908	-
Foreign Exchange	7289 - Miscellaneous Revenue	(325,000)	(20,866)	-	(304,134)	-
	85103 - Instructional Materials	285,000	69,460	-	215,540	-
	87202 - Training Educ Conf & Attendanc	40,000	68,259	-	(28,259)	-
Foreign Visa Total Revenue		(325,000)	(20,866)	-	(304,134)	-
Foreign Visa Total Expense		325,000	137,719	-	187,282	-
Instrumental Music Fees	7289 - Miscellaneous Revenue	(148,265)	(43,573)	-	(104,693)	-
	81112 - Teacher Salary & Wages	148,265	14,583	-	133,682	-
	8300 - Contracted Services	-	-	-	-	-
Instrumental Music Total Revenue		(148,265)	(43,573)	-	(104,693)	-
Instrumental Music Total Expense		148,265	14,583	-	133,682	-
Menotomy Preschool	7289 - Miscellaneous Revenue	(142,000)	(15,851)	-	(126,149)	-
	81112 - Teacher Salary & Wages	142,000	12,049	-	129,951	-

**ARLINGTON PUBLIC SCHOOLS
REVOLVING FUND EXPENDITURE REPORT
THRU SEPTEMBER 30, 2020**

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
	81116 - Full Time Teacher Aides Sal	-	-	-	-	-
Menotomy Preschool Total Revenue		(142,000)	(15,851)	-	(126,149)	-
Menotomy Preschool Total Expense		142,000	12,049	-	129,951	-
Peirce Field Rental	7289 - Miscellaneous Revenue	(22,000)	-	-	(22,000)	-
	8350 - Curriculum Supplies	-	-	-	-	-
	83804 - Athletic Services	22,000	-	-	22,000	-
Peirce Field Rental Total Revenue		(22,000)	-	-	(22,000)	-
Peirce Field Rental Total Expense		22,000	-	-	22,000	-
Traffic Supervisory Rebilling	7289 - Miscellaneous Revenue	(17,928)	-	-	(17,928)	-
	8350 - Curriculum Supplies	17,928	-	-	17,928	-
Traffic Supervisor Rebilling Total Revenue		(17,928)	-	-	(17,928)	-
Traffic Supervisor Rebilling Total Expense		17,928	-	-	17,928	-
Tuition In Revolving	7289 - Miscellaneous Revenue	(90,000)	(10,543)	-	(79,457)	-
	83201 - Tuition Other Schools	90,000	-	-	90,000	-
Tuition In Total Revenue		(90,000)	(10,543)	-	(79,457)	-
Tuition In Total Expense		90,000	-	-	90,000	-
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)	(120,790)	-	(3,627,401)	-
Total Revolving Expense		3,748,191	171,096	8,325	3,568,770	-

**ARLINGTON PUBLIC SCHOOLS
FY21 COVID-19 EXPENDITURE REPORT
THRU OCTOBER 21, 2020**

Fund Description	Object Description	Budget	Actual	Encumbrances	Projected Expenses & Revenue	Available
General Fund	81111 - Administration Sal & Wages	175,000.00	171,455.86	-	(171,455.86)	175,000.00
	81112 - TEACHER SALARY & WAGES	353,704.72	7,442.39	-	(7,442.39)	353,704.72
	81113 - CUSTODIAL SALARIES	104,350.00	41,298.18	-	(41,298.18)	104,350.00
	81117 - OTHER FULL TIME SALARIES	10,700.00	22,621.59	-	(22,621.59)	10,700.00
	81301 - OVERTIME PEAKLOAD REQUIREMENT	1,000.00	144.60	-	(144.60)	1,000.00
	82904 - CUSTODIAL SUPPLIES CLEANING	197,891.23	45,643.25	4,159.18	(49,802.43)	197,891.23
	83101 - PROFESSIONAL TECH SERVICES	1,260.00	750.00	50,000.00	(50,750.00)	1,260.00
	84399 - MISC MAINTENANCE SUPPLIES	100,000.00	117,521.43	95,464.07	(212,985.50)	100,000.00
	85103 - INSTRUCTIONAL MATERIALS	1,000.00	730.36	429.15	(1,159.51)	1,000.00
	85201 - MEDICAL SURGICAL SUPPLIES	78,854.02	142,953.91	37,697.47	(180,651.38)	78,854.02
	85804 - COMPUTER SOFTWARE	40,000.00	34,232.10	3,450.00	(37,682.10)	40,000.00
	88501 - CAPITAL EQUIPMENT/FURNITURE	81,599.98	7,800.59	5,249.00	(13,049.59)	81,599.98
	88550 - COMPUTER EQUIPMENT HARDWARE	222,950.00	652,847.81	-	(652,847.81)	222,950.00
General Fund Total Prepayment		(1,368,309.95)	-	-	-	(1,368,309.95)
Total General Fund COVID-19 Expenses		1,368,309.95	1,245,442.07	196,448.87	(1,441,890.94)	1,368,309.95
ESSER Grant	7310 - FEDERAL REVENUE THRU STATE	(154,245.00)	(15,424.00)	-	(138,821.00)	(277,642.00)
	81201 - TEMP SALARIES PROFESSIONAL	136,958.00	101,612.78	18,103.09	26,605.38	(9,363.25)
	87203 - TITLE II Covenant Sch Training	1,453.86	-	-	-	1,453.86
	87207 - Title II St Agnes Training	3,998.10	-	3,867.83	-	130.27
	87208 - TITLE IIA-ARL CATHOLIC	11,835.04	300.00	3,755.92	-	7,779.12
ESSER Grant Total Revenue		(154,245.00)	(15,424.00)	-	(138,821.00)	-
ESSER Grant Total Expenses		154,245.00	101,912.78	25,726.84	26,605.38	-
CvRF	7310 - FEDERAL REVENUE THRU STATE	(1,368,225.00)	-	-	(968,163.64)	(400,061.36)
	81112 - TEACHER SALARY & WAGES	281,667.00	-	-	216,855.45	64,811.55
	81117 - OTHER FULL TIME SALARIES	65,001.00	-	-	26,691.00	38,310.00
	81201 - TEMP SALARIES PROFESSIONAL	252,050.00	-	-	212,898.64	39,151.36
	81202 - TEMPORARY SALARY WAGES OTHER	36,667.00	-	-	-	36,667.00
	81204 - EXTENDED TERM SUB TEACHER	333,333.00	-	-	143,251.55	190,081.45
	81731 - MTRB PENSION	31,200.00	-	-	31,200.00	-
	82904 - CUSTODIAL SUPPLIES CLEANING	225,664.00	-	-	168,060.24	57,603.76
	83101 - PROFESSIONAL TECH SERVICES	1,500.00	-	-	1,450.00	50.00
	85802 - COMPUTER SUPPLIES	110,153.00	-	-	110,153.00	-
	88201 - tent rental	30,990.00	-	-	57,603.76	(26,613.76)
CvRF Grant Total Revenue		(1,368,225.00)	-	-	(968,163.64)	(400,061.36)
CvRF Grant Total Expenses		1,368,225.00	-	-	968,163.64	400,061.36

**ARLINGTON PUBLIC SCHOOLS
 FY21 COVID-19 EXPENDITURE REPORT
 THRU OCTOBER 21, 2020**

Fund Description	Object Description	Budget	Actual	Encumbrances	Projected Expenses & Revenue	Available
Municipal CARES Expenses	COVID-19 Testing	-	-	-	100,000.00	(100,000.00)
	Misc Maintenance Supplies	-	-	-	93,277.69	(93,277.69)
	IT Staff Salaries	-	-	-	22,621.59	(22,621.59)
	Computer Equipment Hardware	-	-	-	780,376.91	(780,376.91)
	Medical Surgical Supplies & PPE	-	-	-	124,497.62	(124,497.62)
	Professional Tech Services	-	-	-	750.00	(750.00)
	Instructional Materials	-	-	-	429.15	(429.15)
	Electro Static Sprayers and Cleaning Suplies	-	-	-	13,049.59	(13,049.59)
MUNICIPAL CARES Total Revenue		-	-	-	(1,135,002.55)	1,135,002.55
MUNICIPAL CARES Total Expenses		-	-	-	1,135,002.55	(1,135,002.55)
Total COVID-19 Revenue		(2,890,779.95)	(15,424.00)	-	(2,241,987.19)	(633,368.76)
Total COVID-19 Expenses		2,890,779.95	1,347,354.85	222,175.71	687,880.63	633,368.76