



Arlington Public Schools

*869 Massachusetts Avenue
Arlington, Massachusetts 02476
Telephone: 781-316-3511*

*Michael Mason, Jr.
Chief Financial Officer*

To: Arlington School Committee
From: Michael Mason
Re: Monthly Financial Reporting Packet
Date: January 28, 2021

Attached you will find a copy of the monthly financial reporting packet for the period ending 12/31/2020. 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.

General Fund Report

The general fund expenditure report includes spending through 12/31/2020, 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 December 31, 2020. 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 \$1,555,746. 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 additional staffing needs for Arlington High School reopening.
- 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. Current expenditures do not reflect current expenses related to current storm.
- Due to reduced revenue from revolving funds, some revolving related activities will be balanced by the general fund appropriation.

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.

However, we are currently waiting to hear a response from the Department of Elementary and Secondary Education in regards to the mechanism to carry CvRF grant funds over into FY22. The CvRF grant was funded through the CARES federal legislation.

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 the amount of \$986,735 or -26.33%. In result, the district is projecting to reduce spending in the respective revolving funds by \$258,297 or - 6.89%.

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 the general fund to keep some revolving accounts balanced and in good health for future fiscal year spending.

COVID-19 Reports

The included report is a report of expenditures and revenues by object expense description for FY21 as of **December 31, 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.

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

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE REPORT
THRU DECEMBER 31, 2020**

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS/ AMENDMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES & CREDITS	AVAILABLE BUDGET
81111 - Administration Sal & Wages	5,494,429	175,000	5,669,429	2,481,547	3,215,140	283,953	(311,211)
81112 - TEACHER SALARY & WAGES	42,833,866	615,000	43,448,866	15,213,933	26,579,988	164,350	1,490,595
81113 - CUSTODIAL SALARIES	1,632,138	104,350	1,736,488	872,142	763,237	139,368	(38,259)
81114 - FOOD SERVICE SALARY WAGES	0	0	0	37,838	0	0	(37,838)
81115 - CLERICAL SALARIES	2,132,208	0	2,132,208	1,092,673	1,065,501	11,171	(37,137)
81116 - FULL TIME TEACHER AIDES SAL	4,738,636	0	4,738,636	1,691,448	2,432,398	219,240	395,550
81117 - OTHER FULL TIME SALARIES	3,238,000	10,700	3,248,700	1,505,718	1,791,099	84,364	(132,480)
81118 - PART TIME SALARY WAGES	191,695	0	191,695	73,426	106,572	8,832	2,865
81119 - SPED SUMMER SCHOOL(HARDY)	0	0	0	206,048	0	0	(206,048)
81201 - TEMP SALARIES PROFESSIONAL	248,939	0	248,939	32,540	0	89,665	126,734
81202 - TEMPORARY SALARY WAGES OTHER	113,431	0	113,431	39,540	0	6,496	67,395
81203 - SUBSTITUTE TEACHERS DAY TO DAY	266,661	0	266,661	31,861	0	188,742	46,058
81204 - EXTENDED TERM SUB TEACHER	477,471	0	477,471	170,401	200,740	215,097	(108,767)
81205 - STUDENT ACTIVITY SUPPORT STIP	122,373	0	122,373	5,864	9,660	64,843	42,006
81206 - TEMPORARY CLERICAL HELP	29,982	0	29,982	794	0	0	29,188
81210 - ACADEMIC TEACHER LEADERSHIP	77,947	0	77,947	26,123	43,689	16,938	(8,803)
81215 - ADMINISTRATIVE STIPEND	71,559	0	71,559	453	0	43,461	27,644
81301 - OVERTIME PEAKLOAD REQUIREMENT	45,971	1,000	46,971	20,259	0	0	26,712
81302 - CUST/SNOW/ICE REMOVAL	14,991	0	14,991	11,224	0	2,831	936
81304 - MAINTENANCE SALARIES	690,839	0	690,839	230,691	214,145	130,449	115,554
81305 - MAINT/WK OUT OF CLASSIFICATION	7,163	0	7,163	450	0	1,353	5,361
81308 - OUT OF CLASSIFICATION SALARY	600	0	600	9,502	0	113	(9,016)
81310 - CALL BACK	8,994	0	8,994	10,286	0	1,698	(2,990)
81313 - AUTO ALLOWANCE	13,992	0	13,992	240	0	2,548	11,204
81314 - CUSTODIAL CLOTHING ALLOW	0	0	0	14,175	0	0	(14,175)
81316 - CUSTODIAL ABSENCE/VACATION	50,469	0	50,469	6,169	0	4,310	39,991
81318 - TEACHER ROOM MOVING	8,795	0	8,795	14,565	0	3,296	(9,066)
81320 - SKILLS STIPEND	2,499	0	2,499	1,750	0	768	(19)
81322 - OTHER STIPENDS	27,734	0	27,734	50,159	0	8,676	(31,101)
81323 - CUSTODIAL ATHLETIC EVENTS	15,518	0	15,518	2,524	0	1,325	11,669
81413 - LONGEVITY/TEACHERS	408,721	0	408,721	438,525	0	2,118	(31,922)
81414 - LONGEVITY ADMIN	14,189	0	14,189	27,270	0	0	(13,081)
81415 - LONGEVITY CLERICAL	24,636	0	24,636	32,507	0	0	(7,871)
81416 - LONGEVITY CUST	16,490	0	16,490	13,639	0	11,940	(9,089)
81505 - OTHER PAYMENTS	0	0	0	0	78,000	0	(78,000)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE REPORT
THRU DECEMBER 31, 2020**

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS/ AMENDMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES & CREDITS	AVAILABLE BUDGET
81730 - PENSIONS	2,399	0	2,399	1,716	2,403	0	(1,719)
81760 - CLOTHING ALLOWANCE	22,811	0	22,811	13,890	0	345	8,576
82103 - POWER ELECTRICITY	862,823	0	862,823	328,094	486,906	162,924	(115,101)
82104 - NATURAL GAS	578,000	0	578,000	112,448	327,533	109,142	28,877
82403 - PLUMBING SERVICES	53,658	0	53,658	7,548	3,125	10,132	32,853
82404 - ROOF REPAIRS	9,288	0	9,288	0	1,309	1,754	6,225
82405 - FLOORING SUPPLIES/SERVICES	20,640	0	20,640	1,240	0	3,897	15,503
82407 - MASONRY SUPPLY SERVICES	4,691	0	4,691	0	0	886	3,805
82408 - ELECTRICAL SERVICES	25,895	0	25,895	50,902	9,936	4,890	(39,833)
82409 - GROUNDS SUPPLIES	52,604	0	52,604	2,199	280	9,933	40,192
82410 - PAINTING SERVICES	2,158	0	2,158	1,234	1,766	407	(1,249)
82411 - WINDOW GLASS SERVICE SUPPLIES	2,533	0	2,533	384	616	478	1,055
82412 - HVAC CONTRACTED SERVICES	44,097	0	44,097	24,505	32,043	8,327	(20,778)
82414 - BOILER CONTRACTED SERVICES	38,561	0	38,561	25,369	1,141	7,281	4,770
82415 - SNOW REMOVAL CONTRACTED	64,647	0	64,647	13,721	20,279	12,207	18,440
82420 - ELEVATOR MAINTENANCE REPAIRS	61,923	0	61,923	25,894	18,452	11,693	5,884
82703 - EQUIPMENT RENTAL	77,396	0	77,396	0	10,059	0	67,337
82904 - CUSTODIAL SUPPLIES CLEANING	423,147	180,000	603,147	237,583	166,736	36,132	162,696
82905 - EXTERMINATION SERVICES	7,037	0	7,037	1,220	2,330	601	2,886
82999 - MISC MAINTENANCE SERVICES	10,932	0	10,932	0	0	10,171	761
83101 - PROFESSIONAL TECH SERVICES	883,026	1,260	884,286	295,551	504,313	550,609	(466,187)
83102 - LEGAL SERVICES	176,779	0	176,779	127,587	106,163	78,921	(135,892)
83201 - TUITION OTHER SCHOOLS	5,769,764	(1,368,310)	4,401,454	1,660,435	4,164,731	(2,217,643)	793,931
83301 - CONTRACTED TRANSPORTATION	997,183	0	997,183	35,644	603,444	385,546	(27,452)
83302 - FIELD TRIPS	18,197	0	18,197	1,140	3,320	1,269	12,468
83303 - OTTO BUSING REIMBURSE	2,821	0	2,821	1,592	0	2,821	(1,592)
83402 - TELEPHONE/PAGERS	27,693	0	27,693	5,935	12,042	2,505	7,211
83403 - ADVERTISING	1,957	0	1,957	168	333	0	1,457
83404 - REPRODUCTION/PRINTING	9,991	0	9,991	2,151	14,219	781	(7,160)
83405 - POSTAGE	712	0	712	0	0	7	705
83802 - ENVIRONMENTAL SERVICES	1,595	0	1,595	0	1,501	301	(207)
83803 - SECURITY SERVICES	16,231	0	16,231	24,305	25,945	3,065	(37,084)
83804 - ATHLETIC SERVICES	165,705	0	165,705	22,369	23,694	130,179	(10,537)
83807 - INSURANCE	49,884	0	49,884	42,760	0	1,081	6,043
83808 - SAFETY EQUIP AND TESTING	690	0	690	0	0	149	541

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE REPORT
THRU DECEMBER 31, 2020**

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS/ AMENDMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES & CREDITS	AVAILABLE BUDGET
84201 - OFFICE SUPPLIES	65,789	0	65,789	15,512	13,716	24,599	11,962
84303 - PLUMBING SUPPLIES	49,257	0	49,257	32,736	11,777	9,301	(4,556)
84306 - CARPENTRY SUPPLIES DOORS	65,863	0	65,863	9,667	10,529	12,437	33,231
84308 - ELECTRICAL SUPPLIES	18,107	0	18,107	16,511	7,833	3,419	(9,656)
84312 - HVAC SUPPLIES	25,051	0	25,051	99,926	42,475	4,730	(122,080)
84321 - EQUIPMENT MAINTENANCE	32,545	0	32,545	19,675	4,255	3,803	4,812
84399 - MISC MAINTENANCE SUPPLIES	27,160	100,000	127,160	165,385	24,753	2,853	(65,831)
84802 - MOTOR VEHICLE REPAIR	102,145	0	102,145	20,644	21,941	1,435	58,126
84803 - GAS & OIL	58,771	1,169	59,940	18,742	51,208	5,904	(15,914)
84902 - FOOD SUPPLIES	45,836	0	45,836	1,280	5,920	10,164	28,472
85100 - EDUCATIONAL SUPPLIES	4,041	0	4,041	33	4,053	30	(74)
85101 - REPRO PAPER TONER SUPPLIES	99,380	0	99,380	10,593	6,440	43,475	38,871
85102 - TESTING MATERIALS	25,253	0	25,253	0	1,107	18,167	5,979
85103 - INSTRUCTIONAL MATERIALS	501,359	1,000	502,359	393,538	130,368	234,709	(256,257)
85104 - ATHLETIC SUPPLIES	74,185	0	74,185	9,727	6,929	47,997	9,533
85106 - TEXTBOOKS BOOKS PERIODICALS	122,116	0	122,116	69,162	18,934	21,677	12,343
85110 - INSTRUCTION EQUIPMENT	11,722	0	11,722	13,383	12,083	1,545	(15,289)
85201 - MEDICAL SURGICAL SUPPLIES	30,849	60,000	90,849	16,051	44,187	0	30,611
85802 - COMPUTER SUPPLIES	54,685	0	54,685	57,235	2,749	4,822	(10,120)
85803 - GRADUATION SERVICE CEREMONIES	11,869	0	11,869	1,320	3,334	2,748	4,467
85804 - COMPUTER SOFTWARE	259,031	40,000	299,031	253,912	3,450	16,041	25,628
85806 - MISC SUPPLIES	2,221	0	2,221	505	1,641	379	(305)
87101 - BUSINESS TRAVEL	6,248	0	6,248	14	3,586	1,620	1,028
87105 - WORKSHOPS STIPENDS/GREEN SLIP	8,823	0	8,823	4,444	0	8,437	(4,058)
87106 - Graduate Course Reimbursement	13,129	0	13,129	10,231	27,724	642	(25,468)
87202 - TRAINING EDUC CONF & ATTENDANC	248,630	0	248,630	122,479	47,210	77,024	1,918
87301 - PROFESSIONAL AFFILIATIONS	60,808	0	60,808	35,135	1,650	8,146	15,878
87601 - COURT JUDGEMENTS SETTLEMENT	497	0	497	0	0	266	231
88501 - CAPITAL EQUIPMENT/FURNITURE	4,024	80,000	84,024	3,649	0	763	79,612
88502 - COMPUTER NETWORK TELECOM	2,731	0	2,731	0	0	523	2,208
88550 - COMPUTER EQUIPMENT HARDWARE	30,002	0	30,002	447,241	44,045	(471,714)	10,431
Grand Total	75,570,531	1,169	75,571,700	29,282,592	43,598,681	1,134,680	1,555,746

ARLINGTON PUBLIC SCHOOLS
GRANT FINANCIAL REPORT
THRU DECEMBER 31, 2020

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			2,000	-
	87202 - TRAINING EDUC CONF & ATTENDANC	3,000		2,193	807	-
CHSA Total Revenue		(5,000)	(5,000)	-	-	-
CHSA Total Expense		5,000	-	2,193	2,807	-
Metco Grant	7330 - STATE REVENUE	(511,949)	(59,297)	-	(452,652)	-
	81111 - Administration Sal & Wages	107,898	37,349	70,549	0	-
	81112 - TEACHER SALARY & WAGES	89,867	30,566	58,252	1,049	-
	81116 - FULL TIME TEACHER AIDES SAL	56,464	19,939	28,643	7,882	-
	81201 - TEMP SALARIES PROFESSIONAL	15,600	483	-	15,118	-
	83101 - PROFESSIONAL TECH SERVICES	204,800	43,680	103,200	57,920	-
	83301 - CONTRACTED TRANSPORTATION	1,170	-	-	1,170	-
	84201 - OFFICE SUPPLIES	5,300	-	-	5,300	-
	87202 - TRAINING EDUC CONF & ATTENDANC	1,350	350	-	1,000	-
	87301 - PROFESSIONAL AFFLIATIONS	1,500	728	772	-	-
	88550 - COMPUTER EQUIPMENT HARDWARE	1,500	562	938	-	-
Metco Grant Total Revenue		(511,949)	(59,297)	-	(452,652)	-
Metco Grant Total Expense		513,449	133,655	262,355	117,439	-
Special Ed Early Ed	7310 - FEDERAL REVENUE THRU STATE	(42,684)	(7,297)	-	(35,387)	-
	81112 - TEACHER SALARY & WAGES	31,622	10,946	-	20,676	-
	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)	(7,297)	-	(35,387)	-
Special Ed Early Ed Total Expense		42,684	10,946	1,480	30,258	-
Sped 94-142 Allocation	7310 - FEDERAL REVENUE THRU STATE	(1,573,111)	(318,459)	-	(1,254,652)	-
	81111 - Administration Sal & Wages	30,469	10,547	19,922	(0)	-
	81112 - TEACHER SALARY & WAGES	1,359,796	467,071	778,669	114,055	-
	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)	(318,459)	-	(1,254,652)	-
Sped 94-142 Allocation Total Expense		1,573,111	477,618	798,592	296,901	-
Title I Distribution	7310 - FEDERAL REVENUE THRU STATE	(159,390)	(18,704)	-	(140,686)	-
	81112 - TEACHER SALARY & WAGES	10,822	3,746	7,076	0	-
	81116 - FULL TIME TEACHER AIDES SAL	107,829	26,876	46,894	34,060	-
	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)	(18,704)	-	(140,686)	-
Title I Distribution Total Expense		159,390	30,622	53,969	74,799	-

ARLINGTON PUBLIC SCHOOLS
GRANT FINANCIAL REPORT
THRU DECEMBER 31, 2020

GRANT NAME	OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
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	-	1,460	4,008	-
	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	-	1,460	69,801	-
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		(2,412,138)	(422,257)	-	(1,989,881)	-
Grand Total Grant Expenses		2,413,638	652,842	1,120,049	640,747	-

ARLINGTON PUBLIC SCHOOLS
REVOLVING FUND REPORT
THRU DECEMBER 31, 2020

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	PROJECTED BALANCE
Athletic Fees	7289 - Athletic User Fees	(260,000)	(20,000)	(280,000)	(80,055)	-	(199,945)	-
	7289 - Ticket Sales Misc Revenue	-	-	-	-	-	-	-
	81202 - Temporary Salary Wages Other	260,000	40,000	300,000	89,042	-	210,958	-
	85104 - Athletic Supplies	-	-	-	4,710	-	(4,710)	-
Athletic Fees Total Revenue		(260,000)	(20,000)	(280,000)	(80,055)	-	(199,945)	-
Athletic Fees Total Expense		260,000	40,000	300,000	93,752	-	206,248	-
Athletics Ticket Sales	7289 - Miscellaneous Revenue	(40,000)	40,000	-	-	-	-	-
	81202 - Temporary Salary Wages Other	40,000	(40,000)	-	1,714	-	(1,714)	-
	8300 - Contracted Services	-	-	-	-	-	-	-
	8350 - Curriculum Supplies	-	-	-	-	-	-	-
Athletic Ticket Sales Total Revenue		(40,000)	40,000	-	-	-	-	-
Athletic Ticket Sales Total Expense		40,000	(40,000)	-	1,714	-	(1,714)	-
Bus Fees	7289 - Miscellaneous Revenue	(20,000)	27,200	7,200	7,200	-	-	-
	8300 - Contracted Services	20,000	(20,000)	-	-	-	-	-
Bus Fees Total Revenue		(20,000)	27,200	7,200	7,200	-	-	-
Bus Fees Total Expense		20,000	(20,000)	-	-	-	-	-
Building Rental Fees	7289 - Miscellaneous Revenue	(350,000)	186,812	(163,188)	(8,298)	-	(154,890)	-
	8092 - Custodial/Overtime	150,000	(56,121)	93,879	12,686	-	81,193	-
	82103 - Power Electricity	200,000	(200,000)	-	-	-	-	-
	8300 - Contracted Services	-	31,021	31,021	12,082	18,939	-	-
	8350 - Curriculum Supplies	-	-	-	-	-	-	-
	8659 - Instructional Equipment	-	100	100	-	100	-	-
Building Rental Total Revenue		(350,000)	186,812	(163,188)	(8,298)	-	(154,890)	-
Building Rental Total Expense		350,000	(225,000)	125,000	24,768	19,039	81,193	-
Circuit Breaker	7310 - Federal Revenue Thru State	(2,317,327)	276,509	(2,040,818)	(476,351)	-	(1,564,467)	-
	83201 - Tuition Other Schools	-	-	2,317,327	900	128	2,316,299	-
Circuit Breaker Total Revenue		(2,317,327)	276,509	(2,040,818)	(476,351)	-	(1,564,467)	-
Circuit Breaker Total Expense		2,317,327	-	2,317,327	900	128	2,316,299	-
Foreign Exchange	7289 - Miscellaneous Revenue	(325,000)	333,314	8,314	8,314	-	-	-
	85103 - Instructional Materials	285,000	-	285,000	79,713	-	205,287	-
	87202 - Training Educ Conf & Attendanc	40,000	(40,000)	-	165,893	-	(165,893)	-
Foreign Visa Total Revenue		(325,000)	333,314	8,314	8,314	-	-	-
Foreign Visa Total Expense		325,000	(40,000)	285,000	245,606	-	39,394	-
Instrumental Music Fees	7289 - Miscellaneous Revenue	(148,265)	26,272	(121,994)	(46,064)	-	(75,930)	-
	81112 - Teacher Salary & Wages	148,265	21,271	169,536	82,145	-	87,391	-
	8300 - Contracted Services	-	135,360	135,360	33,735	101,625	-	-
Instrumental Music Total Revenue		(148,265)	26,272	(121,994)	(46,064)	-	(75,930)	-
Instrumental Music Total Expense		148,265	156,631	304,896	115,880	101,625	87,391	-

ARLINGTON PUBLIC SCHOOLS
 REVOLVING FUND REPORT
 THRU DECEMBER 31, 2020

REVOLVING DESCRIPTION	OBJECT DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	PROJECTED BALANCE
Menotomy Preschool	7289 - Miscellaneous Revenue	(142,000)	327	(141,673)	(66,854)	-	(74,818)	-
	81112 - Teacher Salary & Wages	142,000	-	142,000	54,219	45,824	41,958	-
	81116 - Full Time Teacher Aides Sal	-	-	-	4,042	-	(4,042)	-
	81413 - Teachers Longevity	-	-	-	2,648	-	(2,648)	-
Menotomy Preschool Total Revenue		(142,000)	327	(141,673)	(66,854)	-	(74,818)	-
Menotomy Preschool Total Expense		142,000	-	142,000	60,909	45,824	35,268	-
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)	76,373	(13,627)	(10,543)	-	(3,083)	-
	83201 - Tuition Other Schools	90,000	(90,000)	-	-	-	-	-
Tuition In Total Revenue		(90,000)	76,373	(13,627)	(10,543)	-	(3,083)	-
Tuition In Total Expense		90,000	(90,000)	-	-	-	-	-
AEA President Salary Offset	7289 - Miscellaneous Revenue	(15,671)	-	(15,671)	-	-	(15,671)	-
	81112 - Teacher Salary & Wages	15,671	-	15,671	-	-	15,671	-
AEA President Offset Total Revenue		(15,671)	-	(15,671)	-	-	(15,671)	-
AEA President Offset Total Expense		15,671	-	15,671	-	-	15,671	-
Total Revolving Revenue		(3,748,191)	986,735	(2,761,456)	(672,651)	-	(2,088,805)	-
Total Revolving Expense		3,748,191	(258,297)	3,489,894	543,530	166,616	2,779,748	-

**ARLINGTON PUBLIC SCHOOLS
 COVID-19 EXPENDITURE REPORT
 THRU DECEMBER 31, 2020**

Object Description	General Fund	ESSER	CRvF	Grand Total
81111 - Administration Sal & Wages	6,083.13	-	50,000.00	56,083.13
81112 - TEACHER SALARY & WAGES	74,640.19	-	444,283.56	518,923.75
81113 - CUSTODIAL SALARIES	57,287.55	-	-	57,287.55
81115 - CLERICAL SALARIES	2,022.99	-	-	2,022.99
81116 - FULL TIME TEACHER AIDES SAL	17,244.37	-	-	17,244.37
81117 - OTHER FULL TIME SALARIES	27,072.16	-	-	27,072.16
81201 - TEMP SALARIES PROFESSIONAL	657.00	126,691.37	253,101.30	380,449.67
81202 - TEMPORARY SALARY WAGES OTHER	-	-	-	-
81203 - SUBSTITUTE TEACHERS DAY TO DAY	-	-	-	-
81204 - EXTENDED TERM SUB TEACHER	264.00	-	-	264.00
81301 - OVERTIME PEAKLOAD REQUIREMENT	-	-	-	-
81505 - OTHER PAYMENTS	(240.00)	-	480.00	240.00
81731 - MTRB PENSION	-	-	24,100.52	24,100.52
82904 - CUSTODIAL SUPPLIES CLEANING	65,619.03	-	249,324.40	314,943.43
83101 - PROFESSIONAL TECH SERVICES	41,280.00	-	115,045.00	156,325.00
84399 - MISC MAINTENANCE SUPPLIES	189,914.43	-	-	189,914.43
85103 - INSTRUCTIONAL MATERIALS	9,207.66	-	-	9,207.66
85201 - MEDICAL SURGICAL SUPPLIES	34,519.21	-	-	34,519.21
85802 - COMPUTER SUPPLIES	-	-	161,937.81	161,937.81
85804 - COMPUTER SOFTWARE	3,450.00	-	-	3,450.00
88201 - Tent Rental	-	-	65,503.76	65,503.76
88501 - CAPITAL EQUIPMENT/FURNITURE	3,649.02	-	-	3,649.02
88550 - COMPUTER EQUIPMENT HARDWARE	477,841.60	-	-	477,841.60
87203 - TITLE II Covenant Sch Training	-	-	-	-
87207 - Title II St Agnes Training	-	3,867.83	-	3,867.83
87208 - TITLE IIA-ARL CATHOLIC	-	4,055.92	-	4,055.92
Grand Total	1,010,512.34	134,615.12	1,363,776.35	2,508,903.81