



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: December 17, 2020

Attached you will find a copy of the monthly financial reporting packet for the period ending 11/30/2020. 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.

General Fund Report

The general fund expenditure report includes spending through 11/30/2020, 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 November 30, 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 \$2,668,221. 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:

- Anticipated 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.

Revolving Accounts Report

The revolving account report includes year to date tracking of revenue and expenditure totals for each revolving account. 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.

COVID-19 Reports

The included report is a report of expenditures and revenues by object expense description for FY21 as of **November 30, 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 November 30, 2020, the district projects that the total cost for COVID-19 is \$2,959,338.69. Please refer to the following table:

Fund Description	FY20	FY21	Total
General Fund	89,802.07	1,129,707.61	1,219,509.68
Municipal CARES Funds	574,841.87	0	574,841.87
ESSER	N/A	0	0.00
CvRF	N/A	1,164,987.14	1,164,987.14
Total COVID-19 Expenditures	664,643.94	2,294,694.75	2,959,338.69

Below is also a breakdown of actual expenditures in FY21 that were related to COVID-19.

Object Description	General Fund	CvRF	Total
81111 - Administration Sal & Wages	11,164.72		11,164.72
81112 - TEACHER SALARY & WAGES	32,325.55	256,097.76	288,423.31
81113 - CUSTODIAL SALARIES	30,368.48		30,368.48
81115 - CLERICAL SALARIES			
81116 - FULL TIME TEACHER AIDES SAL	4,200.00		4,200.00
81117 - OTHER FULL TIME SALARIES	22,621.59	17,985.90	40,607.49
81201 - TEMP SALARIES PROFESSIONAL		256,151.11	256,151.11
81202 - TEMPORARY SALARY WAGES OTHER			
81203 - SUBSTITUTE TEACHERS DAY TO DAY			
81204 - EXTENDED TERM SUB TEACHER		132,435.88	132,435.88
81301 - OVERTIME PEAKLOAD REQUIREMENT			
81505 - OTHER PAYMENTS			
81731 - MTRB PENSION		24,100.52	24,100.52
82904 - CUSTODIAL SUPPLIES CLEANING	81,910.26	249,324.40	331,234.66
83101 - PROFESSIONAL TECH SERVICES	57,890.00	1,450.00	59,340.00
84399 - MISC MAINTENANCE SUPPLIES	138,553.71		138,553.71
85103 - INSTRUCTIONAL MATERIALS	429.15		429.15
85201 - MEDICAL SURGICAL SUPPLIES	49,660.55		49,660.55
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	5,249.00		5,249.00
88550 - COMPUTER EQUIPMENT HARDWARE	691,884.60		691,884.60
Grand Total	1,129,707.61	1,164,987.14	2,294,694.75

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