
To: Arlington School Committee Budget Subcommittee
From: Michael Mason
Re: FY2022 Period 2 Monthly Financial Report Packet
Date: September 23, 2021

Attached you will find a copy of the monthly financial reporting packet for the period ending 8/31/2021. There are three different reports for your review. Included are separate monthly budget tracking reports for the general fund (town appropriation) and revolving accounts.

General Fund Report

The general fund expenditure report includes spending through 8/31/2021 and is summarized by object code. This report is a year to date budget report, generated from Munis, the financial system. This report is 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.

The "Original Appropriation" column reports the approved budget School Committee voted last spring by object code.

The "Transfers" column reports any budget transfers made between accounts and any prior year carry forward from previous fiscal years due to encumbrances that remained open at the end of FY2021.

The "Revised Budget" column reports the sum of the "Original Appropriation" and "Transfers" columns.

The "YTD Expended" column reports the actual expenditures posted in the financial system as of 8/31/2021.

The "Encumbrances" column reports the actual encumbrances posted in the financial system as of 8/31/2021.

The "Projected Expenditures" column reports the current known expenditures and encumbrances that have occurred after 8/31/2021 but have not yet posted. Some of the known expenditures include new staff hires that were not paid or encumbered by 8/30/2021. The projected expenditures also assume that departments and schools will fully spend their respective budgets. Also included in these figures is anticipated expense transfers that may incur between accounts due to incorrect postings.

The bottom-line unencumbered balance is currently projected at \$444,806. It is important to note that this does not mean that this is a projected surplus, but instead represents the total remaining after all known expenses at the time of this report have been produced.

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES	AVAILABLE BUDGET
81111 - Administration Sal & Wages	6,486,153	(137,297)	6,348,856	469,519	0	5,693,252	186,085
81112 - TEACHER SALARY & WAGES	46,769,272	(81,394)	46,687,878	0	0	45,454,956	1,232,922
81113 - CUSTODIAL SALARIES	1,697,495	(57,042)	1,640,453	289,092	0	1,093,637	257,724
81115 - CLERICAL SALARIES	2,320,799	(22,560)	2,298,239	339,478	0	1,918,448	40,313
81116 - FULL TIME TEACHER AIDES SAL	4,692,478	271,724	4,964,202	73,696	0	4,107,570	782,935
81117 - OTHER FULL TIME SALARIES	3,663,156	(223,237)	3,439,919	327,794	0	3,051,145	60,980
81118 - PART TIME SALARY WAGES	203,731	(4,966)	198,765	0	0	198,763	2
81119 - SPED SUMMER SCHOOL(HARDY)	172,000	0	172,000	212,785	0	0	(40,785)
81201 - TEMP SALARIES PROFESSIONAL	204,000	250	204,250	6,926	0	152,009	45,315
81202 - TEMPORARY SALARY WAGES OTHER	135,000	0	135,000	27,543	0	112,357	(4,900)
81203 - SUBSTITUTE TEACHERS DAY TO DAY	309,000	(166,026)	142,974	0	0	292,595	(149,621)
81204 - EXTENDED TERM SUB TEACHER	407,124	439,740	846,864	1,410	0	1,178,638	(333,184)
81205 - STUDENT ACTIVITY SUPPORT STIP	199,201	(18,062)	181,139	0	0	175,625	5,514
81206 - TEMPORARY CLERICAL HELP	0	0	0	1,580	0	0	(1,580)
81210 - ACADEMIC TEACHER LEADERSHIP	136,150	0	136,150	0	0	131,785	4,365
81215 - ADMINISTRATIVE STIPEND	90,791	0	90,791	603	0	89,137	1,051
81301 - OVERTIME PEAKLOAD REQUIREMENT	9,000	1,000	10,000	5,510	1,000	2,568	922
81302 - CUST/SNOW/ICE REMOVAL	13,000	0	13,000	0	0	3,709	9,291
81304 - MAINTENANCE SALARIES	645,842	(33,527)	612,315	78,924	0	175,983	357,408
81305 - MAINT/WK OUT OF CLASSIFICATION	4,000	0	4,000	434	0	1,141	2,425
81307 - PERMIT	0	0	0	197	0	0	(197)
81308 - OUT OF CLASSIFICATION SALARY	1,000	0	1,000	3,724	0	285	(3,009)
81310 - CALL BACK	12,000	0	12,000	3,817	0	3,423	4,760

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES	AVAILABLE BUDGET
81313 - AUTO ALLOWANCE	14,428	0	14,428	0	0	4,116	10,312
81314 - CUSTODIAL CLOTHING ALLOW	25,368	0	25,368	14,175	0	2,063	9,130
81316 - CUSTODIAL ABSENCE/VACATION	0	0	0	1,248	0	0	(1,248)
81318 - TEACHER ROOM MOVING	4,000	0	4,000	524	0	3,807	(332)
81320 - SKILLS STIPEND	4,000	0	4,000	(9,169)	0	3,657	9,512
81322 - OTHER STIPENDS	7,216	500	7,716	200	0	6,615	901
81413 - LONGEVITY/TEACHERS	474,266	0	474,266	0	0	474,266	0
81414 - LONGEVITY ADMIN	24,723	0	24,723	0	0	24,723	0
81415 - LONGEVITY CLERICAL	35,307	0	35,307	0	0	35,307	0
81416 - LONGEVITY CUST	13,828	0	13,828	174	0	13,654	0
81730 - PENSIONS	3,000	344	3,344	343	4,117	0	(1,116)
81760 - CLOTHING ALLOWANCE	12,100	0	12,100	3,675	0	10,599	(2,174)
82103 - POWER ELECTRICITY	908,214	51,803	960,017	218,802	648,000	273,877	(180,663)
82104 - NATURAL GAS	578,000	134,167	712,167	13,261	690,906	203,170	(195,170)
82403 - PLUMBING SERVICES	53,668	52,245	105,913	29,981	22,264	30,215	23,453
82404 - ROOF REPAIRS	9,288	0	9,288	0	13,988	2,650	(7,350)
82405 - FLOORING SUPPLIES/SERVICES	20,640	96,901	117,541	95,797	1,105	33,533	(12,893)
82407 - MASONRY SUPPLY SERVICES	4,691	0	4,691	0	0	1,338	3,353
82408 - ELECTRICAL SERVICES	25,895	41,466	67,361	7,185	62,429	19,217	(21,469)
82409 - GROUNDS SUPPLIES	11,916	0	11,916	0	10,550	3,399	(2,033)
82410 - PAINTING SERVICES	2,158	152,500	154,658	131,066	25,134	44,121	(45,663)
82411 - WINDOW GLASS SERVICE SUPPLIES	2,533	9	2,542	0	1,009	725	808
82412 - HVAC CONTRACTED SERVICES	44,097	8,929	53,026	10,078	45,507	15,128	(17,686)
82414 - BOILER CONTRACTED SERVICES	38,561	0	38,561	5,197	16,403	11,001	5,960
82415 - SNOW REMOVAL CONTRACTED	64,647	439	65,086	0	439	18,568	46,079
82420 - ELEVATOR MAINTENANCE REPAIRS	61,923	10,475	72,398	0	50,475	20,654	1,269

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES	AVAILABLE BUDGET
82703 - EQUIPMENT RENTAL	77,396	0	77,396	69,115	60,324	51,073	(103,116)
82904 - CUSTODIAL SUPPLIES CLEANING	423,147	13,856	437,003	56,917	377,861	35,249	(33,025)
82905 - EXTERMINATION SERVICES	7,037	1,821	8,858	270	6,551	720	1,317
82999 - MISC MAINTENANCE SERVICES	10,932	72,788	83,720	22,798	49,990	31,027	(20,095)
83101 - PROFESSIONAL TECH SERVICES	889,428	189,423	1,078,851	260,311	526,796	390,163	(98,419)
83102 - LEGAL SERVICES	176,779	13,886	190,665	623	155,000	112,025	(76,984)
83201 - TUITION OTHER SCHOOLS	4,514,007	65,593	4,579,600	228,486	5,291,105	168,132	(1,108,123)
83301 - CONTRACTED TRANSPORTATION	997,183	103,906	1,101,089	47,043	483,831	574,524	(4,310)
83302 - FIELD TRIPS	17,249	(385)	16,864	0	2,720	8,891	5,253
83402 - TELEPHONE/PAGERS	27,411	0	27,411	1,534	16,366	9,922	(411)
83403 - ADVERTISING	1,957	0	1,957	70	430	669	788
83404 - REPRODUCTION/PRINTING	17,461	0	17,461	0	3,376	13,944	141
83405 - POSTAGE	712	0	712	0	0	647	65
83802 - ENVIRONMENTAL SERVICES	1,595	0	1,595	0	0	455	1,140
83803 - SECURITY SERVICES	16,231	3,037	19,268	2,264	16,773	5,497	(5,266)
83804 - ATHLETIC SERVICES	163,118	8,865	171,983	6,230	22,079	148,854	(5,180)
83807 - INSURANCE	49,884	0	49,884	2,100	0	47,524	260
83808 - SAFETY EQUIP AND TESTING	690	0	690	0	0	449	241
84201 - OFFICE SUPPLIES	61,629	3,628	65,257	3,805	21,475	48,218	(8,241)
84303 - PLUMBING SUPPLIES	49,257	3,733	52,990	6,064	20,076	15,117	11,732
84306 - CARPENTRY SUPPLIES DOORS	48,506	5,186	53,692	6,112	16,682	15,317	15,581
84308 - ELECTRICAL SUPPLIES	18,107	2,646	20,753	1,917	11,729	5,920	1,187
84312 - HVAC SUPPLIES	25,051	8,387	33,438	3,734	29,251	9,539	(9,087)
84321 - EQUIPMENT MAINTENANCE	31,842	517	32,359	2,314	21,037	11,058	(2,051)
84399 - MISC MAINTENANCE SUPPLIES	27,160	11,441	38,601	984	10,390	3,262	23,965
84802 - MOTOR VEHICLE REPAIR	102,145	0	102,145	6,998	35,793	67,291	(7,937)

OBJECT DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	PROJECTED EXPENDITURES	AVAILABLE BUDGET
84803 - GAS & OIL	66,412	7,287	73,699	0	7,287	33,960	32,452
84902 - FOOD SUPPLIES	31,431	0	31,431	90	4,943	24,872	1,525
85100 - EDUCATIONAL SUPPLIES	4,041	0	4,041	120	4,592	2,819	(3,490)
85101 - REPRO PAPER TONER SUPPLIES	81,968	865	82,833	3,372	4,931	55,646	18,884
85102 - TESTING MATERIALS	25,292	7,009	32,301	6,872	138	16,013	9,278
85103 - INSTRUCTIONAL MATERIALS	550,406	46,099	596,505	37,547	221,389	391,109	(53,540)
85104 - ATHLETIC SUPPLIES	74,185	26,105	100,290	7,299	22,557	68,972	1,461
85106 - TEXTBOOKS BOOKS PERIODICALS	136,291	18,635	154,926	7,600	53,671	65,994	27,662
85110 - INSTRUCTION EQUIPMENT	11,738	2,823	14,561	2,896	8,980	10,694	(8,008)
85201 - MEDICAL SURGICAL SUPPLIES	30,849	2,133	32,982	1,168	10,571	30,609	(9,366)
85802 - COMPUTER SUPPLIES	72,600	878	73,478	3,996	40,246	21,819	7,416
85803 - GRADUATION SERVICE CEREMONIES	14,010	7,912	21,922	0	7,912	20,234	(6,224)
85804 - COMPUTER SOFTWARE	259,031	26,299	285,330	242,654	212,459	87,354	(257,137)
85806 - MISC SUPPLIES	14,929	5,690	20,619	1,200	1,200	19,480	(1,261)
87101 - BUSINESS TRAVEL	6,248	0	6,248	0	0	4,200	2,048
87105 - WORKSHOPS STIPENDS/GREEN SLIP	8,874	0	8,874	0	0	6,556	2,318
87106 - Graduate Course Reimbursement	13,129	20,862	33,991	5,714	15,598	23,891	(11,212)
87202 - TRAINING EDUC CONF & ATTENDANC	239,068	10,720	249,788	10,889	70,719	138,261	29,919
87301 - PROFESSIONAL AFFILIATIONS	61,512	(68)	61,444	20,852	4,680	48,302	(12,389)
87601 - COURT JUDGEMENTS SETTLEMENT	497	0	497	0	0	341	156
88501 - CAPITAL EQUIPMENT/FURNITURE	3,233	0	3,233	0	0	2,782	451
88502 - COMPUTER NETWORK TELECOM	3,200	0	3,200	0	0	601	2,599
88550 - COMPUTER EQUIPMENT HARDWARE	24,117	38,874	62,991	760	50,912	1,192	10,127
GRAND TOTAL	80,104,634	1,248,830	81,353,464	3,449,588	9,515,745	67,943,325	444,806

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.

The "Revised Budget" column reports on the net of the approved budget and any transfers that have been made between accounts on a revolving fund.

The "YTD Actual" column reports the actual expenditures posted in the financial system as of 8/31/2021.

The "Encumbrances" column reports the actual encumbrances posted in the financial system as of 8/31/2021.

The "Projected to Completion" column represents what is projected to be collected as revenue or expended by the end of FY2022.

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Athletic Fees					
7289 - Miscellaneous Revenue	(280,000)	(15,803)	-	(264,197)	-
81202 - Temporary Salary Wages Other	280,000	-	-	280,000	-
83804 - Athletic Services	-	-	-	-	-
85104 - Athletic Supplies	-	-	-	-	-
Athletic Fees Total Revenue	(280,000)	(15,803)	-	(264,197)	-
Athletic Fees Total Expense	280,000	-	-	280,000	-
Bishop Bus Fees					
7289 - Miscellaneous Revenue	(15,990)	(15,990)	-	-	-
8300 - Contracted Services	-	-	-	-	-
Bishop Bus Total Revenue	(15,990)	(15,990)	-	-	-
Bishop Bus Total Expense	-	-	-	-	-
Building Rental Fees					

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
7289 - Miscellaneous Revenue	(163,188)	(186)	-	(163,003)	-
8092 - Custodial/Overtime	132,067	2,751	-	129,316	-
82103 - Power Electricity	-		-	-	-
8300 - Contracted Services	31,021	6,650	64,134	(39,764)	-
8350 - Curriculum Supplies	-	1,404	1,840	(3,244)	-
8659 - Instructional Equipment	100		22,092	(21,992)	-
88925 - Engineering Services	42,163		42,163	-	-
Building Rental Total Revenue	(163,188)	(186)	-	(163,003)	-
Building Rental Total Expense	205,351	10,805	130,230	64,317	-
Circuit Breaker					
7310 - Federal Revenue Thru State	(2,040,818)		-	(2,040,818)	-
83201 - Tuition Other Schools	(2,040,818)	22,190	67,191	(2,130,199)	-
Circuit Breaker Total Revenue	(2,040,818)	-	-	(2,040,818)	-
Circuit Breaker Total Expense	(2,040,818)	22,190	67,191	(2,130,199)	-
Foreign Exchange					
7289 - Miscellaneous Revenue	(300,000)	(25,426)	-	(274,574)	-
85103 - Instructional Materials	80,000		-	80,000	-
87202 - Training Educ Conf & Attendanc	175,000	24,191	-	150,809	-
Foreign Visa Total Revenue	(300,000)	(25,426)	-	(274,574)	-
Foreign Visa Total Expense	255,000	24,191	-	230,809	-
Instrumental Music Fees					
7289 - Miscellaneous Revenue	(75,000)	(32,615)	-	(42,385)	-
81112 - Teacher Salary & Wages	148,265	15,990	-	132,275	-
8300 - Contracted Services	135,360		-	135,360	-
Instrumental Music Total Revenue	(75,000)	(32,615)	-	(42,385)	-
Instrumental Music Total Expense	283,625	15,990	-	267,635	-

OBJECT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	PROJECTED TO COMPLETION	AVAILABLE BUDGET
Menotomy Preschool					
7289 - Miscellaneous Revenue	(141,673)	(76,125)	-	(65,548)	-
81112 - Teacher Salary & Wages	141,673	30,122	-	111,551	-
81116 - Full Time Teacher Aides Sal	-	1,422	-	(1,422)	-
81413 - Teachers Longevity	-			-	-
Menotomy Preschool Total Revenue	(141,673)	(76,125)	-	(65,548)	-
Menotomy Preschool Total Expense	141,673	31,543	-	110,130	-
Peirce Field Rental					
7289 - Miscellaneous Revenue	(22,000)	(6,823)	-	(15,178)	-
83804 - Athletic Services	22,000	-	-	22,000	-
Peirce Field Rental Total Revenue	(22,000)	(6,823)	-	(15,178)	-
Peirce Field Rental Total Expense	22,000	-	-	22,000	-
Tuition In Revolving					
7289 - Miscellaneous Revenue	(13,627)	-	-	(13,627.00)	-
83201 - Tuition Other Schools	13,627	-		13,627	-
Tuition In Total Revenue	(13,627)	-	-	(13627.00)	-
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	(3,070,985)	(172,967)	-	(2,898,018)	-
Total Revolving Expense	(820,853)	104,719	197,421	(1,122,993)	-