
To: Arlington School Committee Budget Subcommittee
From: Michael Mason, Jr., Chief Financial Officer
Re: FY2022 Period 5 Monthly Financial Report Packet
Date: December 2, 2021

Attached you will find a copy of the monthly financial reporting packet for the period ending 11/30/2021. There are three different reports for your review. Included are separate monthly budget tracking reports for the general fund (town appropriation), grants (including COVID-19 related grants) and revolving accounts.

General Fund Report

The general fund expenditure report includes spending through 11/30/2021 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 net of the approved School Committee budget and transfers that have occurred to date.

The “YTD Expended” column reports the actual expenditures posted in the financial system as of 11/30/2021.

The “Encumbrances” column reports the actual encumbrances posted in the financial system as of 11/30/2021.

The “Projected Expenditures” column reports the current known expenditures and encumbrances that is projected to occur after 11/30/2021 and have not yet posted. Some of the known expenditures include new staff hires that were not paid or encumbered by 11/30/2021. 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 \$1,131,811. 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	Revised Budget	YTD Expended	Encumbrances	Projected Expenditures	Available Budget
81111 - Administration Sal & Wages	6,398,011	1,921,450	4,244,004	65,000	167,557
81112 - TEACHER SALARY & WAGES	46,573,723	10,803,238	34,376,346	757,464	636,676
81113 - CUSTODIAL SALARIES	1,640,453	682,950	913,391	96,249	(52,137)
81114 - FOOD SERVICE SALARY WAGES	0	44,800	0	0	(44,800)
81115 - CLERICAL SALARIES	2,298,239	888,849	1,386,621	16,042	6,727
81116 - FULL TIME TEACHER AIDES SAL	4,964,202	1,287,535	3,330,706	163,336	182,625
81117 - OTHER FULL TIME SALARIES	3,439,919	1,204,203	2,279,727	39,667	(83,678)
81118 - PART TIME SALARY WAGES	198,765	71,322	121,692	0	5,751
81119 - SPED SUMMER SCHOOL(HARDY)	172,000	212,785	0	0	(40,785)
81201 - TEMP SALARIES PROFESSIONAL	209,250	82,603	20,166	106,481	0
81202 - TEMPORARY SALARY WAGES OTHER	135,000	72,977	0	62,023	0
81203 - SUBSTITUTE TEACHERS DAY TO DAY	142,974	34,948	0	108,026	0
81204 - EXTENDED TERM SUB TEACHER	846,864	201,739	238,498	406,628	0
81205 - STUDENT ACTIVITY SUPPORT STIP	181,139	9,993	12,134	159,012	0
81206 - TEMPORARY CLERICAL HELP	0	3,465	0	0	(3,465)
81210 - ACADEMIC TEACHER LEADERSHIP	136,150	20,902	0	115,248	0
81215 - ADMINISTRATIVE STIPEND	90,791	603	0	90,188	0
81301 - OVERTIME PEAKLOAD REQUIREMENT	9,000	22,045	0	0	(13,045)
81302 - CUST/SNOW/ICE REMOVAL	13,000	0	0	13,000	0
81304 - MAINTENANCE SALARIES	612,315	179,952	201,124	122,499	108,740
81305 - MAINT/WK OUT OF CLASSIFICATION	4,000	693	0	3,307	0
81307 - PERMIT	0	5,147	0	0	(5,147)
81308 - OUT OF CLASSIFICATION SALARY	1,000	6,383	0	0	(5,383)

Object Description	Revised Budget	YTD Expended	Encumbrances	Projected Expenditures	Available Budget
81310 - CALL BACK	12,000	8,243	0	3,757	0
81313 - AUTO ALLOWANCE	14,428	0	0	14,428	0
81314 - CUSTODIAL CLOTHING ALLOW	25,368	14,175	0	11,193	0
81316 - CUSTODIAL ABSENCE/VACATION	0	21,966	0	0	(21,966)
81318 - TEACHER ROOM MOVING	44,000	32,261	0	11,739	0
81320 - SKILLS STIPEND	4,000	-8,476	1,538	10,938	0
81322 - OTHER STIPENDS	7,716	7,200	0	516	0
81323 - CUSTODIAL ATHLETIC EVENTS	0	5,415	0	0	(5,415)
81413 - LONGEVITY/TEACHERS	474,266	0	2,888	474,266	(2,888)
81414 - LONGEVITY ADMIN	24,723	0	2,888	24,723	(2,888)
81415 - LONGEVITY CLERICAL	35,307	0	0	35,307	0
81416 - LONGEVITY CUST	13,828	174	0	13,828	(174)
81730 - PENSIONS	3,000	1,029	3,088	0	(1,117)
81760 - CLOTHING ALLOWANCE	12,100	16,000	1,675	0	(5,575)
82103 - POWER ELECTRICITY	908,214	350,813	464,187	93,214	0
82104 - NATURAL GAS	578,000	22,617	547,383	8,000	0
82403 - PLUMBING SERVICES	53,668	6,300	6,400	40,968	0
82404 - ROOF REPAIRS	9,288	14,389	8,448	0	(13,549)
82405 - FLOORING SUPPLIES/SERVICES	20,640	0	8,126	12,515	0
82407 - MASONRY SUPPLY SERVICES	4,691	0	0	4,691	0
82408 - ELECTRICAL SERVICES	25,895	33,847	14,057	0	(22,009)
82409 - GROUNDS SUPPLIES	11,916	15,050	1,225	0	(4,359)
82410 - PAINTING SERVICES	2,158	1,958	4,834	0	(4,634)
82411 - WINDOW GLASS SERVICE SUPPLIES	2,533	1,287	3,008	0	(1,762)
82412 - HVAC CONTRACTED SERVICES	44,097	61,048	31,952	0	(48,903)
82414 - BOILER CONTRACTED SERVICES	38,561	12,871	8,729	16,961	0

Object Description	Revised Budget	YTD Expended	Encumbrances	Projected Expenditures	Available Budget
82415 - SNOW REMOVAL CONTRACTED	64,647	0	0	64,647	0
82420 - ELEVATOR MAINTENANCE REPAIRS	61,923	4,240	35,760	21,923	0
82703 - EQUIPMENT RENTAL	77,396	107,906	21,533	0	(52,043)
82904 - CUSTODIAL SUPPLIES CLEANING	423,147	195,771	218,489	8,887	0
82905 - EXTERMINATION SERVICES	7,037	0	5,000	2,037	0
82999 - MISC MAINTENANCE SERVICES	10,932	0	150	10,782	0
83101 - PROFESSIONAL TECH SERVICES	890,886	261,315	476,126	153,445	0
83102 - LEGAL SERVICES	176,779	58,420	143,389	0	(25,030)
83201 - TUITION OTHER SCHOOLS	4,514,007	1,359,579	4,152,173	(1,928,309)	930,564
83301 - CONTRACTED TRANSPORTATION	1,002,324	101,512	499,834	400,978	0
83302 - FIELD TRIPS	16,864	275	3,609	12,980	0
83402 - TELEPHONE/PAGERS	27,411	7,371	10,529	9,511	0
83403 - ADVERTISING	1,957	145	655	1,157	0
83404 - REPRODUCTION/PRINTING	17,461	2,811	1,140	13,511	0
83405 - POSTAGE	712	4	0	708	0
83802 - ENVIRONMENTAL SERVICES	1,595	0	0	1,595	0
83803 - SECURITY SERVICES	16,231	17,973	27	0	(1,769)
83804 - ATHLETIC SERVICES	163,118	62,797	11,780	88,542	0
83807 - INSURANCE	49,884	43,212	0	6,672	0
83808 - SAFETY EQUIP AND TESTING	690	0	0	690	0
84201 - OFFICE SUPPLIES	61,070	21,191	21,268	18,610	0
84303 - PLUMBING SUPPLIES	49,257	12,541	9,867	26,849	0
84306 - CARPENTRY SUPPLIES DOORS	48,506	18,563	3,921	26,022	0
84308 - ELECTRICAL SUPPLIES	18,107	4,600	8,400	5,107	0
84312 - HVAC SUPPLIES	25,051	18,151	11,547	0	(4,647)
84321 - EQUIPMENT MAINTENANCE	31,842	44,282	3,257	0	(15,697)

Object Description	Revised Budget	YTD Expended	Encumbrances	Projected Expenditures	Available Budget
84399 - MISC MAINTENANCE SUPPLIES	27,160	50,386	2,975	0	(26,201)
84802 - MOTOR VEHICLE REPAIR	102,145	18,536	28,601	55,008	0
84803 - GAS & OIL	66,412	1,560	53,321	11,531	0
84902 - FOOD SUPPLIES	31,431	1,808	4,843	24,780	0
85100 - EDUCATIONAL SUPPLIES	4,041	194	4,592	0	(745)
85101 - REPRO PAPER TONER SUPPLIES	81,968	12,786	14,447	54,735	0
85102 - TESTING MATERIALS	25,292	0	0	25,292	0
85103 - INSTRUCTIONAL MATERIALS	552,734	242,006	229,357	81,371	0
85104 - ATHLETIC SUPPLIES	74,185	3,151	5,234	65,800	0
85106 - TEXTBOOKS BOOKS PERIODICALS	142,071	49,752	99,654	0	(7,334)
85107 - INSTRUCTIONAL SERVICES	0	5,421	1,300	0	(6,721)
85110 - INSTRUCTION EQUIPMENT	11,893	5,258	6,505	130	0
85201 - MEDICAL SURGICAL SUPPLIES	30,849	24,181	20,004	0	(13,337)
85802 - COMPUTER SUPPLIES	72,600	37,593	6,028	28,980	0
85803 - GRADUATION SERVICE CEREMONIES	14,010	9	3,491	10,510	0
85804 - COMPUTER SOFTWARE	283,831	439,027	140,150	0	(295,346)
85806 - MISC SUPPLIES	14,929	3,400	5,422	6,106	0
87101 - BUSINESS TRAVEL	6,248	0	0	6,248	0
87105 - WORKSHOPS STIPENDS/GREEN SLIP	8,874	400	0	8,474	0
87106 - Graduate Course Reimbursement	13,129	12,052	17,164	0	(16,087)
87202 - TRAINING EDUC CONF & ATTENDANCE	237,456	61,983	34,833	140,640	0
87301 - PROFESSIONAL AFFILIATIONS	61,444	42,848	1,825	16,771	0
87601 - COURT JUDGEMENTS SETTLEMENT	497	0	325	172	0
88501 - CAPITAL EQUIPMENT/FURNITURE	3,233	0	2,592	641	0
88502 - COMPUTER NETWORK TELECOM	3,200	0	0	3,200	0
88504 - NEW EQUIPMENT MOTOR VEHICLE	20,000	0	78,192	0	(58,192)

Object Description	Revised Budget	YTD Expended	Encumbrances	Projected Expenditures	Available Budget
88550 - COMPUTER EQUIPMENT HARDWARE	24,117	6,341	6,961	10,816	0
Grand Total	80,109,775	21,738,101	54,641,101	2,598,762	1,131,811

Grants Financial Report

The grant financial report includes year to date tracking of most grant revenue and expenditures for each grant. The current projections are in line with the approved grant spending plan, and we do not expect there to be any budget issues.

The “Approved Budget” column reports on the net of the budget and transfers that have been approved by sponsor that have been made between accounts on a grant.

The “YTD Actual” column reports the actual expenditures posted in the financial system as of 11/30/2021. The “Encumbrances” column reports the actual encumbrances posted in the financial system as of 11/30/2021.

The “Projected to Completion” column represents what is projected to be collected as revenue or expended by the end of FY2022 or grant award period.

Grants that have “Acceptance Vote Required” indicates that this grant has yet to be accepted by the School Committee. A motion to move to accept and approve the use of these funds are required to be made by the School Committee according to Massachusetts General Laws.

Object Description	Revised Budget	YTD Actual	Encumbrances	Projected Expenditures	Available Budget
0309 - Title IV A (Grant)					
7310 - FEDERAL REVENUE THRU STATE	(10,843)	(1,084)	0	(9,759)	0
81201 - TEMP SALARIES PROFESSIONAL	9,591	0	0	9,591	0
87203 - TITLE II Covenant Sch Training	91	0	0	91	0
87207 - Title II St Agnes Training	434	0	0	434	0

Object Description	Revised Budget	YTD Actual	Encumbrances	Projected Expenditures	Available Budget
87208 - TITLE IIA-ARL CATHOLIC	727	0	0	727	0
0391 - Safe and Supportive Schools Competitive Grant (FC 335) (Acceptance Vote Required)					
7330 - STATE REVENUE	(10,000)	0	0	(10,000)	0
81201 - TEMP SALARIES PROFESSIONAL	3,200	0	0	3,200	0
83101 - PROFESSIONAL TECH SERVICES	6,300	0	0	6,300	0
85100 - EDUCATIONAL SUPPLIES	500	0	0	500	0
0571 - Consolidated Health Services Affiliated					
7330 - STATE REVENUE	(5,000)	0	0	(5,000)	0
81117 - OTHER FULL TIME SALARIES	1,500	0	0	1,500	0
84201 - OFFICE SUPPLIES	500	0	286	214	0
85871 - HARDWARE/SOFTWARE - DATA	500	31	469	0	0
87202 - TRAINING EDUC CONF & ATTENDANCE	2,500	30	0	2,470	0
0650 - CDBG Tutoring grant					
7389 - PRIVATE GRANT	(40,000)	0	0	(40,000)	0
81201 - TEMP SALARIES PROFESSIONAL	40,000	0	0	40,000	0
0730 - Integrating SE Learning into Academic Learning					
7310 - FEDERAL REVENUE THRU STATE	(10,000)	(1,000)	0	(9,000)	0
81201 - TEMP SALARIES PROFESSIONAL	9,800	0	0	9,800	0
85804 - COMPUTER SOFTWARE	200	172	0	28	0
0770 - Title III ELL					
7310 - FEDERAL REVENUE THRU STATE	(43,365)	(4,336)	0	(39,029)	0
81201 - TEMP SALARIES PROFESSIONAL	26,350	0	0	26,350	0
83101 - PROFESSIONAL TECH SERVICES	13,277	0	0	13,277	0
85103 - INSTRUCTIONAL MATERIALS	1,658	0	0	1,658	0
87105 - WORKSHOPS STIPENDS/GREEN SLIP	2,080	0	0	2,080	0

Object Description	Revised Budget	YTD Actual	Encumbrances	Projected Expenditures	Available Budget
0790 -Title IIA Improving Teacher Quality					
7310 - FEDERAL REVENUE THRU STATE	(64,244)	(6,424)	0	(57,820)	0
81201 - TEMP SALARIES PROFESSIONAL	34,710	0	0	34,710	0
83101 - PROFESSIONAL TECH SERVICES	16,880	0	0	16,880	0
87105 - WORKSHOPS STIPENDS/GREEN SLIP	5,233	0	0	5,233	0
87203 - TITLE II Covenant Sch Training	536	0	0	536	0
87207 - Title II St Agnes Training	2,573	0	0	2,573	0
87208 - TITLE IIA-ARL CATHOLIC	4,312	500	0	3,812	0
0810 -Title I					
7310 - FEDERAL REVENUE THRU STATE	(137,822)	(15,752)	0	(122,070)	0
81116 - FULL TIME TEACHER AIDES SAL	116,726	23,629	63,009	30,088	0
81201 - TEMP SALARIES PROFESSIONAL	20,441	0	0	20,441	0
87105 - WORKSHOPS STIPENDS/GREEN SLIP	655	0	375	280	0
0940 -Special Education - 94 - 142					
7310 - FEDERAL REVENUE THRU STATE	(1,560,507)	(156,050)	0	(1,404,457)	0
81111 - Administration Sal & Wages	22,238	3,443	17,217	1,577	0
81112 - TEACHER SALARY & WAGES	1,290,024	199,931	989,106	100,988	0
81201 - TEMP SALARIES PROFESSIONAL	31,157	0	0	31,157	0
81731 - MTRB PENSION	118,104	0	0	118,104	0
83101 - PROFESSIONAL TECH SERVICES	98,984	734	0	98,250	0
1260 - Secretary's Advisory Group on Environmental Education, SAGEE Award (Acceptance Vote Required)					
7330 - STATE REVENUE	0	(350)	0	350	0
85103 - INSTRUCTIONAL MATERIALS	350	0	0	350	0
1320 -METCO					
7330 - STATE REVENUE	(541,139)	(54,114)	0	(487,025)	0

Object Description	Revised Budget	YTD Actual	Encumbrances	Projected Expenditures	Available Budget
81111 - Administration Sal & Wages	110,208	30,346	86,154	(6,292)	0
81112 - TEACHER SALARY & WAGES	114,851	11,619	66,546	36,686	0
81116 - FULL TIME TEACHER AIDES SAL	52,118	8,250	22,506	21,363	0
81201 - TEMP SALARIES PROFESSIONAL	4,400	275	0	4,125	0
81202 - TEMPORARY SALARY WAGES OTHER	2,500	580	0	1,920	0
83101 - PROFESSIONAL TECH SERVICES	9,000	0	0	9,000	0
83301 - CONTRACTED TRANSPORTATION	238,250	7,918	208,800	21,532	0
84201 - OFFICE SUPPLIES	1,170	0	0	1,170	0
87202 - TRAINING EDUC CONF & ATTENDANCE	3,500	0	1,200	2,300	0
87301 - PROFESSIONAL AFFLIATIONS	1,650	389	0	1,261	0
88550 - COMPUTER EQUIPMENT HARDWARE	3,492	664	1,336	1,492	0
1670 -Tobacco/Sanborn Foundation					
7289 - MISCELLANEOUS REVENUE	(25,000)	(25,000)	0	0	0
81118 - PART TIME SALARY WAGES	18,500	0	0	18,500	0
83101 - PROFESSIONAL TECH SERVICES	5,500	0	0	5,500	0
85103 - INSTRUCTIONAL MATERIALS	1,000	0	0	1,000	0

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 11/30/2021.

The “Encumbrances” column reports the actual encumbrances posted in the financial system as of 11/30/2021.

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 Expenditures	Available Budget
0750 -Circuit Breaker					
7310 - FEDERAL REVENUE THRU STATE	(2,343,126)	(585,781)	0	(1,757,345)	0
83201 - TUITION OTHER SCHOOLS	2,040,018	20,723	90,986	1,928,309	0
1430 -Athletic Fees Revolving					
7289 - MISCELLANEOUS REVENUE	(446,671)	(144,988)	0	(301,683)	0
81202 - TEMPORARY SALARY WAGES OTHER	441,671	138,389	0	303,282	0
83804 - ATHLETIC SERVICES	5,000	0	5,000	0	0
1485 -Private Instrumental Music Lessons					
83101 - PROFESSIONAL TECH SERVICES	86,519	14,100	0	72,419	0
1520 -Building Rental Fees					
7289 - MISCELLANEOUS REVENUE	(500,000)	(77,436)	0	(422,564)	0
8092 - CUSTODIAL/OVERTIME	37,746	37,746	0	0	0
81301 - OVERTIME PEAKLOAD REQUIREMENT	2,080	2,080	0	0	0
82421 - Contracted Services	39,810	39,810	0	0	0
8300 - CONTRACTED SERVICES	394,098	3,115	32,134	358,849	0
83101 - PROFESSIONAL TECH SERVICES	250	250	0	0	0
8350 - CURRICULUM SUPPLIES	3,244	3,244	0	0	0
84399 - MISC MAINTENANCE SUPPLIES	680	680	1	(1)	0
8659 - INSTRUCTIONAL EQUIPMENT	22,092	22,092	0	0	0
1530 -Peirce Field Rental Fees					
7289 - MISCELLANEOUS REVENUE	(40,000)	(14,190)	0	(25,810)	0
81307 - PERMIT	2,210	2,210	0	0	0

Object Description	Revised Budget	YTD Actual	Encumbrances	Projected Expenditures	Available Budget
83804 - ATHLETIC SERVICES	44,826	44,426	400	0	0
1840 -Foreign Exchange Tuition Revolving					
7289 - MISCELLANEOUS REVENUE	(350,000)	(35,568)	0	(314,432)	0
81112 - TEACHER SALARY & WAGES	3,750	3,750	0	0	0
83101 - PROFESSIONAL TECH SERVICES	23,100	23,040	0	60	0
83302 - FIELD TRIPS	2,500	2,405	0	95	0
84902 - FOOD SUPPLIES	2,700	2,636	1,181	(1,117)	0
87202 - TRAINING EDUC CONF & ATTENDANCE	316,950	141,965	300	174,685	0
89203 - CREDIT CARD CHARGES	1,000	881	0	119	0
1920 -Transportation Revolving					
7289 - MISCELLANEOUS REVENUE	(40,000)	(34,605)	0	(5,395)	0
8300 - CONTRACTED SERVICES	40,000	0	0	40,000	0