

To: Arlington School Committee  
From: Michael Mason, Jr., Assistant Superintendent of Finance and Operations  
Re: Monthly Financial Reports for Period Ending October 24th, 2023  
Date: October 26th, 2023

Attached you will find a copy of the monthly financial reporting packet for the period ending October 24<sup>th</sup>, 2023. There are three different reports for your review. Included are separate monthly budget tracking reports for the general fund (town appropriation), grants and revolving accounts.

### General Fund Report

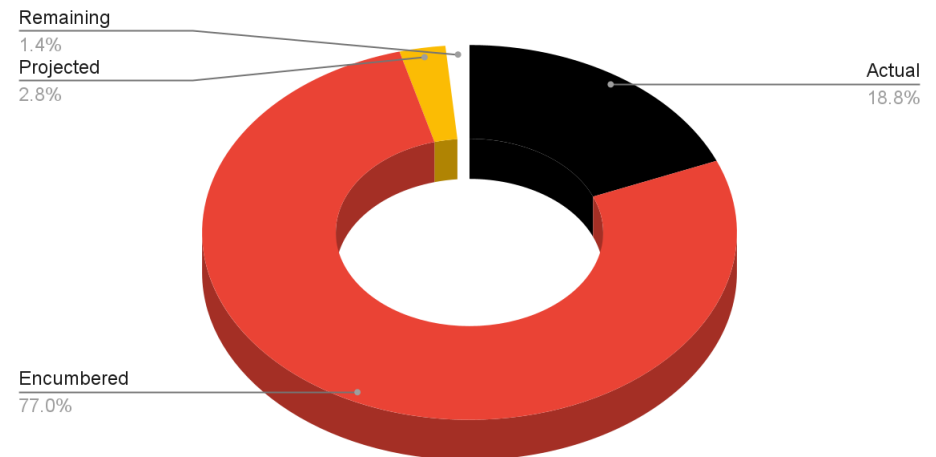
The general fund expenditure report includes spending through October 24<sup>th</sup>, 2023 and is summarized by object code. This report is a year to date budget report, generated from Munis, the financial system. This report is combined with columns for our projections for the remainder of the year, we arrived at the ‘available budget’ total that you will find in this report.

The “Original Budget” column reports the approved budget School Committee voted by object code.

The “Transfers” column reports any budget transfers made between accounts as of the period ending date.

The “Revised Budget” column reports the net of the approved School Committee budget and transfers that have occurred in the financial system as of the period ending date.

The “Expended” column reports the actual expenditures posted in the financial system as of the period ending date.



The “Encumbered” column reports the actual encumbrances posted in the financial system as of the period ending date.

The “Projected Expenditures” column reports the current known expenditures and encumbrances that are projected to occur after the period ending date and have not yet been posted in the financial system. The methodology to this projection assumes that departments and schools will fully spend their respective budgets using the cost center as the tool of the projection. Also included in these figures are anticipated expense transfers that may incur between accounts due to incorrect postings. There are no notable projected expenditures at this time besides an anticipated circuit breaker entry that will occur periodically throughout the year.

The bottom-line unencumbered balance is currently projected at \$1,281,974. 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. The projection does not include placeholder for any vacant positions.

<b>Object Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
81111 - Administration Sal & Wages	6,980,275	0	6,980,275	1,796,941	5,476,701	0	-293,367
81112 - Teacher Salary & Wages	52,104,166	0	52,104,166	8,272,250	43,407,990	0	423,926
81113 - Custodial Salaries	1,990,641	0	1,990,641	580,094	1,210,177	0	200,370
81114 - Food Service Salary Wages	0	0	0	36,994	0	0	-36,994
81115 - Clerical Salaries	2,363,090	0	2,363,090	707,725	1,674,559	0	-19,195
81116 - Full Time Teacher Aides Sal	5,570,413	0	5,570,413	1,030,225	4,344,517	0	195,671
81117 - Other Full Time Salaries	4,071,435	0	4,071,435	978,283	2,852,224	0	240,928
81118 - Part Time Salary Wages	210,133	0	210,133	40,349	168,115	0	1,669
81119 - Sped Summer School(Hardy)	0	0	0	241,208	0	0	-241,208
81200 - Temp Salaries/Build Princ	152	0	152	0	0	152	0

<b>Object Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
81201 - Temp Salaries Professional	157,299	0	157,299	51,598	0	105,700	1
81202 - Temporary Salary Wages Other	432,853	0	432,853	149,862	0	282,991	0
81203 - Substitute Teachers Day To Day	348,362	0	348,362	40,638	0	307,725	-1
81204 - Extended Term Sub Teacher	502,684	0	502,684	84,930	178,627	239,127	0
81205 - Student Activity Support Stip	68,015	0	68,015	24,000	0	44,015	0
81206 - Temporary Clerical Help	20,494	0	20,494	3,021	0	17,472	2
81210 - Academic Teacher Leadership	124,945	0	124,945	12,668	36,342	75,935	0
81215 - Administrative Stipend	57,151	0	57,151	2,465	0	54,686	0
81301 - Overtime Peak Load Requirement	50,991	0	50,991	20,401	300	30,290	0
81302 - Cust/Snow/Ice Removal	47,910	0	47,910	2,298	0	45,612	0
81304 - Maintenance Salaries	705,207	0	705,207	103,354	242,522	359,331	0
81305 - Maint/Wk Out Of Classification	3,671	0	3,671	883	0	2,788	0
81307 - Permit	13,783	0	13,783	6,359	0	7,424	0
81308 - Out Of Classification Salary	4,489	0	4,489	6,792	0	-2,303	0
81310 - Call Back	14,413	0	14,413	9,905	0	4,507	1
81314 - Custodial Clothing Allow	39,902	0	39,902	14,700	0	25,202	0
81316 - Custodial Absence/Vacation	30,447	0	30,447	11,695	0	18,752	0
81318 - Teacher Room Moving	49,462	0	49,462	8,273	0	41,189	0
81320 - Skills Stipend	0	0	0	519	0	-520	1
81322 - Other Stipends	281,381	0	281,381	18,590	2,648	260,143	0
81323 - Custodial Athletic Events	7,173	0	7,173	6,165	0	1,008	0
81413 - Longevity/Teachers	449,478	0	449,478	0	452,242	-2,764	0

<b>Object Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
81414 - Longevity Admin	22,893	0	22,893	0	23,342	-449	0
81415 - Longevity Clerical	24,792	0	24,792	0	22,493	2,299	0
81416 - Longevity Cust	14,743	0	14,743	104	13,033	1,606	0
81417 - Longevity - Teaching Assistants	248	0	248	0	0	248	0
81505 - Other Payments	84,090	0	84,090	4,460	1,500	78,130	0
81730 - Pensions	4,245	0	4,245	686	3,514	45	0
81760 - Clothing Allowance	15,778	0	15,778	16,248	2,078	-2,547	0
82103 - Power Electricity	1,313,765	0	1,313,765	236,706	1,069,294	7,765	0
82104 - Natural Gas	603,467	0	603,467	5,295	297,705	300,467	0
82403 - Plumbing Services	20,955	0	20,955	24,883	17,183	-21,110	0
82404 - Roof Repairs	25,268	0	25,268	0	0	25,268	0
82405 - Flooring Supplies/Services	11,436	0	11,436	47,820	11,363	-47,747	0
82407 - Masonry Supply Services	0	0	0	21,314	0	-21,314	0
82408 - Electrical Services	72,222	0	72,222	16,834	32,866	22,522	0
82409 - Grounds Supplies	18,270	0	18,270	0	0	18,270	0
82410 - Painting Services	56,094	0	56,094	0	500	55,594	0
82411 - Window Glass Service Supplies	31,442	0	31,442	0	674	30,768	0
82412 - Hvac Contracted Services	200,929	1,923	202,852	38,845	148,543	15,464	0
82414 - Boiler Contracted Services	43,460	0	43,460	719	11,281	31,460	0
82420 - Elevator Maintenance Repairs	50,535	0	50,535	3,470	1,530	45,535	0
82703 - Equipment Rental	45,482	0	45,482	3,539	15,261	26,682	0
82904 - Custodial Supplies Cleaning	368,228	0	368,228	98,933	206,090	63,205	0

<b>Object Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
82905 - Extermination Services	2,022	0	2,022	423	1,445	154	0
82999 - Misc Maintenance Services	7,581	0	7,581	0	0	7,581	0
83101 - Professional Tech Services	1,024,235	0	1,024,235	173,081	649,258	201,896	0
83102 - Legal Services	221,876	0	221,876	9,111	97,789	0	114,976
83201 - Tuition Other Schools	3,750,360	0	3,750,360	590,046	4,415,631	-1,959,252	703,935
83301 - Contracted Transportation	477,106	0	477,106	53,534	488,137	-64,565	0
83302 - Field Trips	23,175	0	23,175	525	9,250	13,400	0
83303 - Otto Busing Reimburse	1,800	0	1,800	0	0	1,800	0
83304 - Foster Transportation	0	0	0	0	8,745	0	-8,745
83402 - Telephone/Pagers	35,279	0	35,279	4,973	21,827	8,479	0
83403 - Advertising	202	0	202	200	2,726	-2,724	0
83404 - Reproduction/Printing	13,146	0	13,146	1,234	3,025	8,887	0
83405 - Postage	373	0	373	0	0	373	0
83802 - Environmental Services	506	0	506	0	0	506	0
83803 - Security Services	60,642	0	60,642	0	39,574	21,068	0
83804 - Athletic Services	222,981	0	222,981	45,820	32,122	145,040	0
83807 - Insurance	40,769	0	40,769	3,325	0	37,444	0
84201 - Office Supplies	86,485	0	86,485	21,157	25,783	39,547	-1
84303 - Plumbing Supplies	42,129	0	42,129	14,250	9,382	18,497	0
84306 - Carpentry Supplies Doors	30,854	0	30,854	10,674	37,278	-17,098	0
84308 - Electrical Supplies	17,209	0	17,209	0	305	16,904	0
84312 - Hvac Supplies	38,305	0	38,305	126	74	38,105	0

<b>Object Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
84321 - Equipment Maintenance	69,105	48	69,153	33,026	2,000	34,127	0
84399 - Misc Maintenance Supplies	0	0	0	1,470	0	-1,470	0
84802 - Motor Vehicle Repair	58,133	0	58,133	23,160	62,071	-27,098	1
84803 - Gas & Oil	94,506	0	94,506	0	0	94,506	0
84902 - Food Supplies	31,064	0	31,064	5,505	7,328	18,231	1
85100 - Educational Supplies	5,145	0	5,145	39	0	5,106	0
85101 - Repro Paper Toner Supplies	72,956	0	72,956	24,739	14,171	34,047	-1
85102 - Testing Materials	39,895	0	39,895	0	313	39,582	0
85103 - Instructional Materials	950,627	0	950,627	113,838	177,789	658,998	2
85104 - Athletic Supplies	35,483	0	35,483	4,264	11,609	19,611	-1
85106 - Textbooks Books Periodicals	162,896	0	162,896	24,445	84,508	53,942	1
85107 - Instructional Services	6,853	0	6,853	6,920	0	-67	0
85110 - Instruction Equipment	52,005	0	52,005	1,554	8,567	41,884	0
85201 - Medical Surgical Supplies	42,668	0	42,668	1,427	26,714	14,527	0
85802 - Computer Supplies	66,078	0	66,078	18,042	12,401	35,635	0
85803 - Graduation Service Ceremonies	7,483	0	7,483	0	5,000	2,483	0
85804 - Computer Software	869,948	0	869,948	577,655	168,159	124,133	1
85806 - Misc Supplies	38,910	0	38,910	26,656	10,167	2,088	0
87101 - Business Travel	4,292	0	4,292	48	1,250	2,994	0
87105 - Workshops Stipends/Green Slip	4,900	0	4,900	600	0	4,300	0
87106 - Graduate Course Reimbursement	129,369	0	129,369	10,283	43,591	75,495	0
87202 - Educational Supplies	251,325	0	251,325	42,669	82,190	126,465	0



<b>Object Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
87301 - Professional Affiliations	80,830	0	80,830	38,518	794	41,517	1
87601 - Court Judgements Settlement	329	0	329	0	0	329	0
88501 - Capital Equipment/Furniture	2,027	0	2,027	920	0	1,107	0
88502 - Computer Network Telecom	17,627	0	17,627	17,304	259	64	0
88504 - NEW EQUIPMENT MOTOR VEHICLE	9,097	0	9,097	0	0	9,097	0
88550 - Computer Equipment Hardware	17,991	0	17,991	2,327	23,123	-7,459	0
<b>Grand Total</b>	<b>88,947,334</b>	<b>1,971</b>	<b>88,949,305</b>	<b>16,686,927</b>	<b>68,509,565</b>	<b>2,470,839</b>	<b>1,281,974</b>



## Revolving Accounts Report

The revolving account report includes year-to-date tracking of revenue and expenditure totals for each revolving account in the financial system as of the period ending date.

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 as of the period ending date.

The “Actual” column reports the actual expenditures posted in the financial system as of the period ending date.

The “Encumbered” column reports the actual encumbrances posted in the financial system as of the period ending date.

The “Projected Expenditures” column represents what is projected to be collected as revenue or expended by the end of FY2023.

Any negative number in the following report does not always represent a deficit. Numbers or amounts that are negative either represent a cash balance or revenue as a credit amount in the revised budget, actual, encumbrances and projected to completion columns. Only negative numbers reported in the projected balance column would represent a projected deficit.

<i><b>Fund Description</b></i>	<i><b>Object Description</b></i>	<b>Revised Budget</b>	<b>Actual</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
0750 - Circuit Breaker	5911 - TRANSFER TO GENERAL FUND	0	133,789	0	0	-133,789
	83201 - Tuition Other Schools	1,959,252	0	0	1,959,252	0
0750 - Circuit Breaker Total		1,959,252	133,789	0	1,959,252	-133,789
1520 - Building Rental Fees	7289 - Misc. Revenue	-500,000	-21,135	0	0	-478,865
	8092 - Custodial/Overtime	43,607	43,607	0	0	0
	81301 - Overtime Peakload	5,088	5,088	0	0	0





<i><b>Fund Description</b></i>	<i><b>Object Description</b></i>	<b>Revised Budget</b>	<b>Actual</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
	Requirement					
	82421 - Contracted Services	20,560	11,560	9,000	0	0
	8300 - Contracted Services	371,942	0	0	0	371,942
	8305 - COPIER MAINTENANCE	79,035	480	78,554	0	1
	8350 - Curriculum Supplies	903	137	766	0	0
1520 - Building Rental Fees Total		21,135	39,737	88,320	0	-106,922
1530 - Peirce Field Rental Fees	7289 - Misc. Revenue	-20,000	-6,888	0	0	-13,113
	81307 - Permit	1,476	1,475	0	0	1
	8350 - Curriculum Supplies	6,888	0	0	0	6,888
	83804 - Athletic Services	1,484	1,484	0	0	0
1530 - Peirce Field Rental Fees Total		-10,152	-3,928	0	0	-6,224
1660 - Tuition-In Payments	7289 - Misc. Revenue	-7,500	-3,161	0	0	-4,339
	8350 - Curriculum Supplies	350,000	0	0	0	350,000
1660 - Tuition-In Payments Total		342,500	-3,161	0	0	345,661
1840 - Foreign Exchange Tuition Revolving	7289 - Misc. Revenue	-350,000	-34,200	0	0	-315,800
	81201 - Temp Salaries Professional	700	700	0	0	0
	83101 - Professional Tech Services	53,460	52,204	0	0	1,256
	83302 - Field Trips	3,000	2,335	617	0	48
	84201 - Office Supplies	310	305	0	0	5
	84902 - Food Supplies	625	575	0	0	50
	85103 - Instructional Materials	430	428	0	0	2
	87202 - Educational Supplies	475,175	129,929	4,453	0	340,793



<i><b>Fund Description</b></i>	<i><b>Object Description</b></i>	<b>Revised Budget</b>	<b>Actual</b>	<b>Encumbered</b>	<b>Projected Expenditures</b>	<b>Balance</b>
	89203 - Credit Card Charges	500	483	0	0	17
	8999 - PRIOR YEAR CARRYOVER	0	0	0	0	0
1840 - Foreign Exchange Tuition Revolving Total		184,200	152,759	5,070	0	26,371
1920 - Bishop Bus Revolving	7289 - Misc. Revenue	-50,000	-48,458	0	0	-1,542
	8300 - Contracted Services	50,000	0	0	0	50,000
1920 - Bishop Bus Revolving Total		0	-48,458	0	0	48,458
2090 - AEA and Other Revolving	8084 - PROFESSIONAL SALARIES	25,000	3,111	0	0	21,889
2090 - AEA and Other Revolving Total		25,000	3,111	0	0	21,889
<b>Grand Total</b>		<b>2,521,935</b>	<b>273,849</b>	<b>93,390</b>	<b>1,959,252</b>	<b>195,445</b>



## Grant Accounts Report

The grant account report includes a year-to-date tracking of revenue and expenditure totals for each of our FY24 entitlement 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 do not expect there to be any issues.

This report is missing 0810 - Title I and 0940 - Special Education 94-142 grants. These grants have not been set up in the financial system due to a change in DESE granting accounting system.

<i>Fund Description</i>	<i>Object Description</i>	<i>Awarded</i>	<i>Actual</i>	<i>Encumbered</i>	<i>Projected</i>	<i>Balance</i>
0309 - Title IVA	7310 - Federal Revenue Through State	-11,574	0	0	-11,574	0
	81201 - Temp Salaries Professional	7,950	0	0	7,950	0
	85103 - Instructional Materials	2,406	0	0	2,406	0
	87203 - Title Ii Covenant Sch Training	85	0	0	85	0
	87207 - Title Ii St Agnes Training	491	0	0	491	0
	87208 - Title Iia-Arl Catholic	642	0	0	642	0
0309 - Title IVA Total		0	0	0	0	0
0571 - Consolidated Health Services Affiliated	7330 - State Revenue	-27,000	0	0	-27,000	0
	81117 - Other Full Time Salaries	13,769	1,375	0	12,394	0
	84201 - Office Supplies	2,700	130	130	2,440	0
	85201 - Medical Surgical Supplies	4,050	0	0	4,050	0
	85871 - HARDWARE/SOFTWARE - DATA	731	0	346	385	0
	87202 - Educational Supplies	3,700	0	840	2,860	0
	88550 - Computer Equipment Hardware	2,050	0	0	2,050	0



<i>Fund Description</i>	<i>Object Description</i>	Awarded	Actual	Encumbered	Projected	Balance
0571 - Consolidated Health Services Affiliated Total		0	1,505	1,316	-2,821	0
0770 - Title III ELL	7310 - Federal Revenue Through State	-54,057	0	0	-54,057	0
	81201 - Temp Salaries Professional	32,020	0	0	32,020	0
	83101 - Professional Tech Services	12,977	0	0	12,977	0
	85103 - Instructional Materials	5,640	0	0	5,640	0
	87105 - Workshops Stipends/Green Slip	3,420	0	0	3,420	0
0770 - Title III ELL Total		0	0	0	0	0
0790 - Title IIA Improving Teacher Quality	7310 - Federal Revenue Through State	-69,697	0	0	-69,697	0
	81201 - Temp Salaries Professional	48,050	0	0	48,050	0
	87202 - Educational Supplies	14,297	0	0	14,297	0
	87203 - Title Ii Covenant Sch Training	512	0	0	512	0
	87207 - Title Ii St Agnes Training	2,965	0	0	2,965	0
	87208 - Title Iia-Arl Catholic	3,873	0	212	3,661	0
0790 - Title IIA Improving Teacher Quality Total		0	0	212	-212	0
0930 - Special Education Early Childhood	7310 - Federal Revenue Through State	-46,544	0	0	-46,544	0
	81112 - Teacher Salary & Wages	32,811	5,048	28,652	-889	0
	81121 - Proportionate Share - Professional Salaries	1,409	217	1,229	-37	0
	81201 - Temp Salaries Professional	1,800	0	0	1,800	0
	81731 - Mtrb Pension	2,953	0	0	2,953	0
	83101 - Professional Tech Services	5,000	0	0	5,000	0
	85100 - Educational Supplies	2,444	0	0	2,444	0



<i>Fund Description</i>	<i>Object Description</i>	Awarded	Actual	Encumbered	Projected	Balance
	85113 - Proportionate Share - Other Expenses	127	0	0	127	0
0930 - Special Education Early Childhood Total		0	5,265	29,882	-35,146	0
1320 - METCO	7330 - State Revenue	-591,228	-71,432	0	-519,796	0
	81111 - Administration Sal & Wages	119,704	0	83,998	35,706	0
	81112 - Teacher Salary & Wages	168,030	21,482	60,998	85,551	0
	81116 - Full Time Teacher Aides Sal	91,868	14,128	0	77,740	0
	81202 - Temporary Salary Wages Other	4,323	0	0	4,323	0
	83101 - Professional Tech Services	25,000	0	0	25,000	0
	83301 - Contracted Transportation	159,216	9,331	50,220	99,665	0
	84201 - Office Supplies	5,712	0	0	5,712	0
	87202 - Educational Supplies	13,125	0	3,600	9,525	0
	87301 - Professional Affiliations	750	350	0	400	0
	88550 - Computer Equipment Hardware	3,500	415	2,085	1,000	0
1320 - METCO Total		0	-25,727	200,901	-175,174	0
<b>Grand Total</b>		<b>0</b>	<b>-18,957</b>	<b>232,311</b>	<b>-213,353</b>	<b>-1</b>