



Arlington Public Schools
Business Office
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Diane Fisk Johnson, Chief Financial Officer
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December 5, 2011

Dear Members of the School Committee:

Attached please find the December 2011 monthly tracking reports, which consist of:

- Financial Reporting Summary
- Budget Tracking Report as of November 30, 2011
- Grant Expenditures as of November 30, 2011
- Revolving Expenditures as of November 30, 2011
- Revolving Revenues as of November 30, 2011
- Position Control as of December 5, 2011

This month in the Tracking Report, which details activity in the Town Appropriation, you will see some significant changes. With three months of salary posted for teachers and other school year based staff, as well as five months of salary for twelve month employees and annual longevity payments made, I am able to begin honing my salary projections for the first time this year.

Of particular note is the fact that YTD expenses in the teachers' salary line (81112) have decreased from the prior month. This is due to summer salary. Before this month, teacher salary from FY11 paid out during July and August was still showing up in FY12 expenses. Now those expenses can be easily isolated and removed from the FY12 report. At the same time, the summer salary projection for FY12 has been added to the estimate to completion column. The relatively large budget to actual variance in teachers' salary reflects the fact that longevity is budgeted in this salary line but is expended in a separate category (81414 – Teacher Longevity).

Special Education out of district tuition is rising a bit, as some students have been recently placed out of district for the first time. However, overall Special Education tuition is still tracking under budget at this time.

Another change this month is that \$200,000 of budget has been moved from 82104 - Natural Gas. Half of this budget has been moved to IT to support addition hardware purchases, while the other half will be used to temporarily fund expenditures in excess of appropriation needed to complete the Stratton renovations. While the MSBA has supplied additional funds for this project, we cannot expend those funds without an appropriating vote of Town Meeting, which we will not have until spring. Once those funds are voted, these final expenses will be transferred out of our budget and into a capital budget. The building rental revolving account balance from last year will provide the additional needed funding for Natural Gas.



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This month there are also two additional reports submitted under separate memos: one regarding kindergarten fees and the other regarding ongoing projects funded by building rental funds.

I would like to mention that Neile Emond, our Purchasing agent for the School Department, has recently completed the second of three courses with the Inspector General's Office necessary to obtain her Massachusetts Certified Public Purchasing Officer (MCPPO) license. This licensure is needed within a school district in order to obtain MSBA funding, and is a reflection of a high standard of professionalism in the area of public purchasing. Ms. Emond plans to complete this course of study as soon as class space becomes available in the spring.

Additionally, Ms. Emond, along with Leslie Bearden, who handles Accounts Receivable, and Julie Dunn, who handles a bit of everything in addition to managing our grants for the district, are all attending training sponsored by MASBO to increase the skills of school business office staff. This two year program will cover best practices in the areas of payroll, procurement, accounts payable, chart of accounts and fund accounting, the End of Year report, accounts receivable, grants management, internal controls and fraud prevention.

It is my hope that a second group of business office staff will be able to enroll in this training in the near future as space becomes available.

Sincerely,

Diane Fisk Johnson
Chief Financial Officer