



Guide to Uniform Chart of Accounts & The 3 Monthly Financial Reports

Please use the back of these sheets for your notes.

No question is too large or small.

I will pause at the end of each page to allow for questions.

Thank you for the opportunity!



Overview

RANGE	MAJOR OBJECT CODE DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
100'S	SALARIES - CERTIFIED	31,945,654	0	31,945,654	4,177,896	27,119,963	647,795	97.97%
100'S	SALARIES - NON CERTIFIED	10,270,703	0	10,270,703	1,608,369	5,987,575	2,674,759	73.96%
200'S	BENEFITS	11,919,826	0	11,919,826	4,921,950	5,965,107	1,032,769	91.34%
300'S	PROFESSIONAL SERVICES	4,190,999	0	4,190,999	1,208,563	1,707,118	1,275,318	69.57%
400'S	PROPERTY SERVICES	966,567	0	966,567	194,443	275,219	496,905	48.59%
500'S	OTHER SERVICES	10,646,901	0	10,646,901	2,002,932	7,570,189	1,073,780	89.91%
600'S	SUPPLIES	2,785,432	0	2,785,432	728,671	1,469,112	587,649	78.90%
700'S	CAPITAL	117,648	0	117,648	38,866	17,904	60,878	48.25%
800'S	DUES AND FEES	95,448	0	95,448	56,032	12,195	27,221	71.48%
900'S	REVENUE	-2,213,525	0	-2,213,525	-93,394	0	-2,120,131	4.22%
GRAND TOTAL		70,725,653	0	70,725,653	14,844,328	50,124,382	5,756,943	91.86%

The Budget Position Listing is provided monthly in accordance with BOE Policy 3160 & 3432

- These account segments or as we refer to them, Major Object Codes (MOC's), are all broken out in further detail in Appendix A of the budget book.
- The account code structure was introduced to be in accordance with the Uniform Chart of Accounts (UCOA) established by the CT State Department of Education in 2014. New Milford converted to this UCOA when MUNIS was implemented in the 2015/2016 Fiscal Year.
- This was necessary to ensure that the information collected met the State's information and benchmarking needs as well as setting the stage for future reporting to be standardized across districts when completing state mandated reports that has grown exponentially over the last 10 years.
- This also allows the state to evaluate grant applications across districts using the same base UCOA when giving approvals and allocating funds.



Salaries and Payroll Encumbrances

RANGE	MAJOR OBJECT CODE DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
100'S	SALARIES - CERTIFIED	31,945,654	0	31,945,654	4,177,896	27,119,963	647,795	97.97%
SALARIES - NON CERTIFIED BREAKOUT								
OBJECT	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
51180	SALARIES - NON CERT - STIPENDS	536,509	0	536,509	2,250	0	534,259	0.42%
51201	SALARIES - NON CERT - PARA EDUCATORS	2,252,122	0	2,252,122	286,491	1,825,830	139,801	93.79%
51202	SALARIES - NON CERT - SUBSTITUTES	984,000	0	984,000	64,508	0	919,492	6.56%
51210	SALARIES - NON CERT - SECRETARY	2,214,497	0	2,214,497	429,927	1,530,653	253,917	88.53%
51225	SALARIES - NON CERT - TUTORS	260,695	0	260,695	12,769	30,264	217,662	16.51%
51240	SALARIES - NON CERT - CUSTODIAL	2,002,422	0	2,002,422	460,542	1,349,529	192,352	90.39%
51250	SALARIES - NON CERT - MAINTENANCE	1,001,597	0	1,001,597	196,754	563,229	241,613	75.88%
51285	SALARIES - NON CERT - TECHNOLOGY	524,386	0	524,386	99,382	355,938	69,067	86.83%
51336	SALARIES - NON CERT - NURSES	494,475	0	494,475	55,746	332,133	106,596	78.44%
TOTAL		10,270,703	0	10,270,703	1,608,369	5,987,575	2,674,759	73.96%

Salaries comprise **59.69%** of our current 23/24 Budget.

- Payroll is encumbered for most but not all salaries. Full payroll encumbrances are not available for things such as stipends, substitutes, tutors and overtime.
- What payroll encumbering allows is to show committed funds whether expended or unexpended, against the budget.
- Encumbering the funds needed for future payments to current employees provides a true picture of the funding still available that can be used for future hires, reallocated for purchases or preserved for other purposes.



Benefits

BENEFIT BREAKOUT								
OBJECT	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
52200	BENEFITS - FICA	635,016	0	635,016	111,655	0	523,361	17.58%
52201	BENEFITS - MEDICARE	547,443	0	547,443	86,058	0	461,385	15.72%
52300	BENEFITS - PENSION	1,025,142	0	1,025,142	1,025,142	0	0	100.00%
52600	BENEFITS - UNEMPLOYMENT COMP	34,650	0	34,650	1,753	0	32,897	5.06%
52810	BENEFITS - HEALTH INSURANCE	9,044,200	0	9,044,200	3,466,599	5,577,601	0	100.00%
52820	BENEFITS - DISABILITY INSURANCE	105,000	0	105,000	16,302	88,698	0	100.00%
52830	BENEFITS - LIFE INSURANCE	128,000	0	128,000	21,756	106,244	0	100.00%
52900	BENEFITS - OTHER EMPLOYEE BENEFITS	400,375	0	400,375	192,684	192,564	15,127	96.22%
TOTAL		11,919,826	0	11,919,826	4,921,950	5,965,107	1,032,769	91.34%

Benefits comprise **16.85%** of our current 23/24 Budget and are broken out across several areas:

- FICA AND MEDICARE - Both are functions of payroll using the federal rates where applicable.
- PENSION - The amount used to budget for this line item is provided to the Board of Education by the Town Finance Director each year.
- UNEMPLOYMENT INSURANCE - Based on past experience.
- HEALTH INSURANCE - State Partnership Plan (SPP) health insurance that both the Town and Board of Education moved its employees to on July 1 of 2019 with the exception of Teamsters who are on their own Union based plan that we contribute to. Vision & Dental Insurance (for those entitled as per contract) remain self insured through CIGNA.
- DISABILITY, LIFE AND AD&D INSURANCE - The amount used to budget for this line item is provided to the Board of Education by the THE HARTFORD, who is the actuarial for this type of insurance.
- OTHER EMPLOYEE BENEFITS - The amount used to budget for this line item is provided to the Board of Education by the CIRMA, who is the risk management consultant that we use with the Town.



Professional Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
53010	LEGAL SERVICES	265,000	0	265,000	248,081	16,919	0	100.00%
53050	CURRICULUM DEVELOPMENT	75,000	0	75,000	2,975	0	72,025	3.97%
53200	PROFESSIONAL SERVICES	2,458,546	0	2,458,546	636,634	1,057,210	764,702	68.90%
53201	MEDICAL SERVICES - SPORTS	2,700	0	2,700	0	0	2,700	0.00%
53210	TIME & ATTENDANCE SOFTWARE	11,500	0	11,500	2,974	0	8,526	25.86%
53220	IN SERVICE	113,450	0	113,450	41,619	2,228	69,603	38.65%
53230	PUPIL SERVICES	610,783	0	610,783	95,006	437,078	78,699	87.12%
53300	OTHER PROF/ TECH SERVICES	37,910	0	37,910	1,637	4,183	32,090	15.35%
53310	AUDIT/ACCOUNTING	43,313	0	43,313	43,313	0	0	100.00%
53500	TECHNICAL SERVICES	223,047	0	223,047	102,454	35,901	84,691	62.03%
53530	SECURITY SERVICES	231,700	0	231,700	14,751	153,599	63,350	72.66%
53540	SPORTS OFFICIALS SERVICES	118,050	0	118,050	19,118	0	98,932	16.19%

Professional Services comprise **5.93%** of our current 23/24 Budget and can be explained as services that by their nature require persons or firms with specialized skills and knowledge. Areas to highlight are:

- Legal Services - for representative counsel in all matters including expulsion and transportation hearings.
- Curriculum Development - designed to provide specialized curriculum assistance to staff through utilizing special curriculum materials.
- In Service- for staff development and further training.
- Pupil Services - OT /PT services as well as evaluations.
- Technical Services - user software licenses for many things such as Microsoft, firewall, servers, etc.
- Security, Medical and Sports Official Services - Personnel focused on maintaining order and safety at schools. Included is our medical advisor, Security Monitors through Securitas as well as our SRO's and SSO's staffed by the Police Department.
- Software and Auditing Services - MUNIS and other software systems. Also includes payment to our Audit firm that we share with the Town.



Property Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
54101	CONTRACTUAL TRASH PICK UP	81,720	0	81,720	19,989	61,731	0	100.00%
54301	REPAIRS & MAINTENANCE	483,287	0	483,287	127,041	98,926	257,320	46.76%
54302	FIRE / SECURITY MAINTENANCE	1,700	0	1,700	0	1,700	0	100.00%
54303	GROUPS MAINTENANCE	12,200	0	12,200	2,000	240	9,960	18.36%
54310	GENERAL REPAIRS	39,070	0	39,070	8,973	5,120	24,977	36.07%
54320	TECHNOLOGY RELATED REPAIRS	43,163	0	43,163	986	2,518	39,659	8.12%
54411	WATER	68,195	0	68,195	5,869	60,726	1,600	97.65%
54412	SEWER	14,300	0	14,300	9,323	4,978	0	100.00%
54420	LEASE/RENTAL EQUIP/VEH	222,932	0	222,932	20,263	39,280	163,389	26.71%

Property Services comprise **1.37%** of our current 23/24 Budget and can be explained as services needed for the improvements and upkeep of our buildings. Areas to highlight are:

- Trash - includes recycling and we utilize whichever vendor the Town has the current bid awarded to.
- Water - paid to Aquarion for this utility.
- Sewer - assessment bills paid to the Town.
- Repairs and Maintenance - payments to outside contractors to repair and or maintain buildings and equipment, including grounds keeping.
- Lease - currently the only thing paid from here is the district lease for copiers and related equipment.



Other Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
55100	PUPIL TRANSPORTATION - OTHER	220,595	0	220,595	16,713	78,287	125,595	43.07%
55101	PUPIL TRANS - FIELD TRIP	23,000	0	23,000	0	4,220	18,780	18.35%
55110	STUDENT TRANSPORTATION	5,931,003	0	5,931,003	876,376	4,926,359	128,268	97.84%
55200	GENERAL INSURANCE	315,645	0	315,645	304,445	11,200	0	100.00%
55300	COMMUNICATIONS	26,396	0	26,396	16,759	8,976	661	97.50%
55301	POSTAGE	32,700	0	32,700	1,111	31,100	489	98.51%
55302	TELEPHONE	44,342	0	44,342	11,672	32,670	0	100.00%
55400	ADVERTISING	8,000	0	8,000	1,515	0	6,485	18.94%
55505	PRINTING	28,810	0	28,810	2,446	9,383	16,981	41.06%
55600	TUITION - TRAINING	30,000	0	30,000	0	0	30,000	0.00%
55610	TUITION - PUBLIC PLACEMENTS	1,265,684	0	1,265,684	350,157	553,957	361,571	71.43%
55630	TUITION - PRIVATE PLACEMENTS	2,676,461	0	2,676,461	420,974	1,914,037	341,450	87.24%
55800	TRAVEL	44,265	0	44,265	765	0	43,500	1.73%

Other Services comprise **15.05%** of our current 23/24 Budget and are broken out across several areas. Included are general items such as postage, phone service, advertising and printing as well as travel reimbursement. The large cost centers here are Transportation and Tuition.

- Pupil Transportation Other - individualized transportation services that are not Special Education. Examples include transportation required for injured student or student who was granted specific transportation via a formal hearing as the result of a site condition that was not in alignment with our transportation policy.
- Field Trip Transportation - self explanatory.
- Student Transportation - normal busing contract with the addition of Athletic Transportation and Vocational Agriculture Transportation.
- Special Education Transportation & Tuition- to provide for Out of District Placements (ODP). *

**eligible for excess cost reimbursement.*



Supplies

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
56100	GENERAL INSTRUCTIONAL SUPPLIES	175,426	0	175,426	28,059	26,231	121,136	30.95%
56110	INSTRUCTIONAL SUPPLIES	423,105	0	423,105	160,696	35,919	226,490	46.47%
56120	ADMIN SUPPLIES	32,418	0	32,418	4,148	1,372	26,898	17.03%
56210	NATURAL GAS	241,956	0	241,956	50,539	191,417	0	100.00%
56220	ELECTRICITY	1,028,987	0	1,028,987	246,936	779,241	2,810	99.73%
56230	PROPANE	4,251	0	4,251	0	0	4,251	0.00%
56240	OIL	226,856	0	226,856	0	226,856	0	100.00%
56260	GASOLINE	40,294	0	40,294	7,312	11,288	21,694	46.16%
56290	FACILITIES SUPPLIES	332,728	0	332,728	133,000	154,336	45,391	86.36%
56291	MAINTENANCE COMPONENTS	16,475	0	16,475	474	2,416	13,586	17.54%
56292	UNIFORMS/ CONTRACTUAL	13,222	0	13,222	0	5,500	7,722	41.60%
56293	GROUNDKEEPING SUPPLIES	25,445	0	25,445	1,027	3,003	21,414	15.84%
56410	TEXTBOOKS	25,979	0	25,979	2,558	9,002	14,418	44.50%
56411	CONSUMABLE TEXTS	82,838	0	82,838	59,305	6,058	17,475	78.90%
56420	LIBRARY BOOKS	67,171	0	67,171	22,876	14,514	29,781	55.66%
56430	PERIODICALS	13,981	0	13,981	8,422	1,959	3,600	74.25%
56460	WORKBOOKS	1,000	0	1,000	27	0	973	2.70%
56500	SUPPLIES - TECH RELATED	33,300	0	33,300	3,290	0	30,010	9.88%

Supplies comprise **3.94%** of our current 23/24 Budget and are broken out across several areas:

- Instructional and Administrative (office) supplies.
- Utilities such as natural gas, electricity propane, oil and gasoline.
- Facility, Grounds keeping and Maintenance supplies needed by our Facilities department.
- Textbooks, library books, periodicals and workbooks used by our students.
- Technology supplies such as cords, mounts, adapters, lamps, etc for students & staff.



OBJECT	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
57340	COMPUTERS	48,624	0	48,624	28,779	205	19,639	59.61%
57345	INSTRUCTIONAL EQUIPMENT	61,524	0	61,524	8,917	17,549	35,058	43.02%
57400	GENERAL EQUIPMENT	3,000	0	3,000	1,170	149	1,681	43.97%
57500	FURNITURE & FIXTURES	4,500	0	4,500	0	0	4,500	0.00%
58100	DUES & FEES	95,448	0	95,448	56,032	12,195	27,221	71.48%

Dues & Fees

Dues & Fee's are for professional memberships or subscriptions and comprise 0.13% of our current 23/24 Budget.

Capital

Capital lines within our operating budget comprise 0.17% of our current 23/24 Budget. These lines afford for the purchase of small equipment as well as furniture or fixtures that are separate from the 5 year capital plan.

The current balance in the Capital Reserve Account is shown below. This does not include the pending deposit of the 21/22 Fiscal Year end balance. It also does not include the pending withdraw of funds to support the 23/24 iteration of the 5 year capital plan.

BOE Capital Reserve Acct #43020000-10101	
MUNIS Balance as of 7/1/22	3,039,825
Contribution Towards NMHS Roof Replacement	-450,000
Approved by BoF - 5 year Capital Withdraw 22/23	-980,030
Close and return of Security Grant Set-Asside	201,875
Wastewater Management Plan - SMS	-20,000
NMHS Woodshop	-233,980
Central Office to SNIS move money - 1 of 2	-100,000
Fiscal Year End 21/22 Deposit	2,816,025
New Security Grant Set-Asside	-139,800
Central Office to SNIS move money - 2 of 2	-50,000
*TOTAL AS OF 9/30/23	4,083,915



Revenue

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	BALANCE	% USED
43103	EXCESS COSTS	-1,752,489	0	-1,752,489	0	0	-1,752,489	0.00%
43105	MEDICAID REIMBURSEMENT	-68,425	0	-68,425	-64,819	0	-3,606	94.73%
44705	BUILDING USE FEES (BASE RENTAL)	-55,000	0	-55,000	-5,822	0	-49,178	10.59%
49102	BUILDING USE FEES (CUSTODIAL)	-27,951	0	-27,951	-7,753	0	-20,198	27.74%
44800	REGULAR ED TUITION	-143,800	0	-143,800	-15,000	0	-128,800	10.43%
44822	SPECIAL ED TUITION	-34,660	0	-34,660	0	0	-34,660	0.00%
49103	DCF TUITION	-85,000	0	-85,000	0	0	-85,000	0.00%
44860	ADMISSIONS/ATHLETIC GATE RECEIPTS	-18,400	0	-18,400	0	0	-18,400	0.00%
44861	PARKING PERMIT FEES	-27,800	0	-27,800	0	0	-27,800	0.00%

Excess Cost Revenue

- This revenue provides state support for high-cost special education placements.
- The threshold is equal to the prior year's Net Current Expenditures per Pupil (NCEP) x 4.5
- **Currently for New Milford this is calculated as \$18,180 x 4.5 = \$81,810.**
- It is received in 2 installments - February / March and then again in May.
- New Milford is currently only budgeted at an expected 62% reimbursement rate. We have historically budgeted between a 60% rate and a 68% rate.
- With upcoming changes (by the State) to the calculation for this type of revenue, we should be moving the expected reimbursement rate we budget for, to be higher in the next few years, than it is at in the current fiscal year (62%).
- Also there is a cap on the amount the State can afford to reimburse for this function across all districts. It has been implemented several times in the past and has effected New Milford.

All other Revenue

Continuously billed and collected but only booked quarterly in MUNIS.



WHEREAS, the equipment, supplies and/or services for which the following Purchase Orders have been issued and deemed necessary by the Superintendent of Schools, and the cost, thereof, are within the budget appropriations approved by the voters of the Town, NOW, BE IT RESOLVED, that the said purchase orders and all disbursements in connection, thereof, are hereby approved.

Funding	Location	Vendor Name	Description	Amount	Object Code
CAPITAL	FACILITIES	OMNI DATA	NMHS CAMERA UPGRADE PROJECT - HARDWARE & LABOR	\$ 136,187.60	53530
GENERAL	SPED	SUNBELT STAFFING	2023-2024 YEARLY - SALARY PLUS AGENCY FEE FOR NURSE STAFFING	\$ 95,760.00	53200
GENERAL	FACILITIES	HAT CITY PAPER COMPANY	2023-2024 YEARLY - CUSTODIAL SUPPLIES	\$ 80,000.00	56290
GENERAL	DISTRICT	SECURITAS SECURITY SERVICES	2023-2024 YEARLY - SCHOOL SECURITY MONITORS	\$ 80,000.00	53530
GENERAL	DISTRICT	NEW MILFORD POLICE DEPARTMENT	2023-2024 YEARLY - SCHOOL SECURITY OFFICERS	\$ 25,000.00	53530
GENERAL	FACILITIES	MCKENNEY MECHANICAL CONTRACTORS	2023-2024 YEARLY - BOILER MAINTENANCE - ALL SCHOOLS	\$ 22,859.50	54301
GENERAL	SPED	CT EARS	2023-2024 YEARLY - AUDIOLOGY SERVICES	\$ 18,000.00	53230
GENERAL	DISTRICT	NEW MILFORD SEPTIC SERVICES	2023-2024 YEARLY - SEPTIC & GREASE TRAP SERVICE - ALL SCHOOLS	\$ 16,068.00	54301
GENERAL	HPS	ALIGNED EDUCATIONAL RESOURCES	CLASSROOM BOOKS - DECODABLES	\$ 12,000.00	56110/56420
CAPITAL	DISTRICT	K-LOG	CENTRAL OFFICE MOVE FURNITURE	\$ 10,829.58	57500
GENERAL	SMS	COACH TOURS	ATHLETIC TRANSPORTATION - SMS	\$ 10,800.00	55100
GENERAL	IT	DELL MARKETING	2023-2024 YEARLY - TECHNICAL SUPPORT FOR SERVERS	\$ 10,093.07	53500
GRANT	DOI	CT INSTITUTE FOR COMMUNITIES	SBHC SECRETARIAL SUPPORT	\$ 9,787.15	51115/52900
GENERAL	FACILITIES	SIEMENS	TEC UNIT VENTILATOR CONTROLLERS (8 UNITS)	\$ 9,456.72	54301
GENERAL	FACILITIES	DALENE HARDWOOD FLOORING	NMHS GYM FLOOR WORK	\$ 8,748.00	54301
GENERAL	SPED	INTERPRETERS & TRANSLATORS	2023-2024 YEARLY - TRANSLATION SERVICES	\$ 8,000.00	53200
GENERAL	SPED	RICHARD GRAYSON	2023-2024 YEARLY - NEUROPSYCHOLOGICAL EVALUATIONS	\$ 8,000.00	53230
GENERAL	FACILITIES	FUSS & ONEILL	2023-2024 YEARLY - AHERA SERVICES	\$ 6,600.00	54301
GENERAL	SPED	EVAN HACK	2023-2024 YEARLY - MEDICAL ADVISOR FOR NMPS	\$ 5,000.00	53230

The Purchase Resolution is provided monthly in accordance
with BOE Policy 3300 & 3313

Budget Transfer Request

	DETAIL			FROM (-)			TO (+)		
	#	REASON	AMOUNT	LOCATION	ORG	OBJECT	LOCATION	ORG	OBJECT
Requesting Approval Across MOC				NONE AT THIS TIME					

	DETAIL			FROM (-)			TO (+)		
	#	REASON	AMOUNT	LOCATION	ORG	OBJECT	LOCATION	ORG	OBJECT
Informational Within Major Object Code				NONE AT THIS TIME					

The Budget Transfer Report is provided monthly in accordance with BOE Policy 3160