Special Darien Board of Education

Finance Committee Meeting

Friday, July 30, 2021

8:30 a.m.

Darien Public Schools' Administrative Offices

35 Leroy Avenue

Board of Education Meeting Room

<u>AGENDA</u>

1. Update on Chart of Accounts
2. Public Comment*
3. Adjournment

* The Board of Education meeting will be available to the public in person and via Zoom. In-Person attendance at the Board meeting is limited by room capacity and social distancing requirements. Members of the community who are vaccinated are not required to wear masks.

Those members of the community wishing to participate in public comment may join the meeting via Zoom:

https://darienps.zoom.us/j/92776861559

Those members of the community wishing to view only, should do so through the Darien Youtube link: https://www.youtube.com/channel/UCUnnvyKBFbFrTWQRuoB6OZA

In order to reduce audio interference, members of the community are requested not to simultaneously view by Youtube while participating on Zoom.

Memorandum

DATE: July 26, 2021

TO: Dr. Alan Addley, Superintendent of Schools

FROM: Richard Rudl, Director of Finance & Operations

SUBJECT: Change in Chart of Accounts

Pursuant to the Board's request, this memorandum outlines the changes in the object accounts within the broad categories. The changes made by the Administration align to best practices, allow for consolidated reports if requested, and help us align information better when completing State Reports.

Background:

During the January 2019 budget meeting, the Administration discussed its plan to make changes to the chart of accounts, which would better align our accounting structure and help improve our financial reporting. There have also been requests from administrators throughout the district to better structure their accounts to help improve their ability to track expenditures for their internal purposes. This requires the creation of organizational codes within objects to provide department level detail. This was an administrative goal during the 2019-2020 school year under the "Business" section, which had updates in December, March and June, and discussed the breakout of some accounts such as the Campus Monitors. The work on the chart of accounts was also discussed during the FY22 budget discussion. The goal was to be able to start FY22 with the changes completed.

MUNIS consists of Organizational Codes and Object Codes. Previously, not all organizational codes were implemented throughout the chart of accounts. Setting up additional organizational codes will allow us to more fully utilize MUNIS, which was reflected in the 2019-2020 District Goals. As a result, duplicate object codes were created rather than using organizational codes to segregate out categories in one object.

Broad Category: Salaries

Curriculum Supervision:

Previously, Curriculum Supervision in RC1 contained the Department Chairs for Math, English, Social Studies, World Language, Tech Ed Coordination, Library Coordination, and Student Study Team.

Previously, Curriculum Supervision in RC3 contained the Department Chair for Science, Art Coordinator, curriculum monitors, and SST coordinator.

Department Chairs (New Account):

RC1 would contain 80% of the salaries for the Department Chairs in all subject areas while RC3 would contain 20% of the salaries for the Department Chairs in all subject areas allowing the aggregate dollar amount to remain the same. RC24 includes the Department Chairs in Special Education.

Curriculum Supervision: Would contain any DEA payments for curriculum supervision such as Tech Ed Coordination, Library Coordinator (Eliminated in FY22 Budget), and Student Study Team in RC1 and in RC 3 would contain Art Coordinator, Curriculum Monitors, and SST coordination.

Teacher Aides: Previously, Teacher Aides included instructional aides along with Campus Monitors. In August 2020 Campus Monitors were segregated out into their own account Campus Monitors for RC1, 3, 5, 7, 8, 9 and 10.

Campus Monitors (New): This account contains Campus Monitors previously in Teacher Aides.

Assistant Director (New): Object Accounts for any Assistant Director were made uniform with object 011022 for Non Certified Assistant Directors. This includes:

- Assistant Director of Athletics
- Custodial & Maintenance Supervisor
- HR Coordinator
- Assistant Director of Finance.

Unified Sports (New): Object 101012 Unified Sports was created to provide better clarity to this area given the questions during the last two budget seasons. Over the past five years, salaries were coded to 101002 Interscholastic Darien HS and Homebound Tutoring in RC24.

Executive Assistant/Principal, Director Secretary/Bursar: For secretaries who were unaffiliated, a new object account 011032 Executive Assistant was created in the following RC's:

- RC12
- RC16
- RC19
- RC20

For secretaries in the union who were previously coded to 011013, 021501 or 041005, Principal Director Secretary was consolidated into one account 021501. This includes:

- RC1
- RC3
- RC5
- RC7
- RC8
- RC9

- RC10
- RC11
- RC16
- RC18
- RC23
- RC24

Bursar Administrative Assistant (011013) previously included employees who were not Bursars such as the HR Coordinator, Director of Human Resources, Superintendent's Executive Assistant. This object is still active but only used in RC1, which reflects the Bursar and Volunteer Coordinator.

Director of Technology (New): Object 011031 Director of Technology was created and broken out from 011044 Technology Support to align all Non Certified Directors in the Chart of Accounts. This would include:

- Director of Facilities RC 12
- Director of Technology RC15
- Director of Nursing RC17

Director of Human Resources: This object 011015 was created last year to align Cabinet level non-certified Directors. This would include:

- Director of Human Resources RC18
- Director of Finance RC20

Team Mentor Stipends (New): This object 101050 was created this year due to the reduction in State Reimbursement for this grant. This covers the DEA contractual payments for the TEAM program. Previously, when the grant was insufficient to cover expenses it was charged to Substitutes-Professional Development.

Director of Elementary Education (New): This object 021201 was created due to the restructuring of the Curriculum Office. This will take effect in FY22. This aligns with all certified directors such as:

- Director of Guidance RC1
- Director of Athletics RC11
- Director of Music RC13
- Director of Instructional Technology RC15
- Director of ELP RC26

Curriculum Coordinator (New): This account 1912006 was created due to the restructuring of the Curriculum Office. This will take effect in FY22.

Curriculum Supervision (New): This account 021220 was created for the Elementary World Language Coordination Stipend previously coded to Substitutes-Professional Development.

Behavioral Analyst: This object 021409 was created last year to break out the BCBA's from Special Classroom Teachers since this position is not a certified teacher.

Physical Therapist: This object 021410 was created last year to break out the Physical Therapist from Special Classroom Teacher since this position is not a certified teacher.

Building Substitutes: This object 021318 was created to delineate Building Substitutes from Daily Substitutes.

Broad Category: Supplies

Organizational codes were created by subject matter rolling up into an object. Changes include:

- Organizational codes for Textbooks by subject. Object 022002 now has sub-detail for English, World Language, Math, Science, Social Studies.
- Science Supplies, previously object 024009 now has an organizational code dedicated to science while rolling up into object 024011, General Teaching Supplies.
- General Teaching Supplies has object 024011 with organizational codes to include English, World Language, Science, Math, Social Studies, Physical Education, Music, Art, Technology, Tech Ed, Summer School, Special Education and ELP.

Dues, Fees, Memberships: Previously had objects 025026, 013013, and 013016. This now falls under one uniform object code 025026.

Software: Previously Software was coded to objects 025019 and 013035. This now falls under one uniform object code 013035.

Broad Category: Property Services

We have created organizational codes by subject matter rolling up into an object. Changes include:

Repairs and Service: Previously repairs and service were coded to objects 072038, 072041, 072044. This is now under a uniform object of 072041 with organizational codes by subject areas such as Science, Facilities, Music, Art, Technology, Health, Library, Tech Ed, and Special Education.

Broad Category: Equipment

Organizational codes were created by subject matter rolling up into an object. Changes include:

- Equipment and Furniture
    - Office, English, Math, Science, Social Studies, Classroom, Physical Education, Music, Art, Library.

Historical Information:

History transfer have been posted to period 13 for FY18, 19 and 20 so that the public and the various boards can see the trends over time. This will be reflected in the June FY 21 financial statement.