



# Commissioner's Back-to-School Meeting

Connecticut State Department of Education | August 19, 2015

## Uniform Chart of Accounts (UCOA) Update

### Overview

As a result of legislation enacted in 2012, school districts are required to submit school-level financial data to the Connecticut State Department of Education (CSDE) utilizing a UCOA beginning in 2015. Municipalities have similar requirements to utilize a UCOA to report data to the Office of Policy and Management (OPM). The OPM contracted with the accounting firm Blum Shapiro to design and implement the UCOA for both school districts and municipalities. Connecticut's UCOA, applicable to both school districts and municipalities, has been developed and is available on the temporary UCOA Web site at <https://ctucoa.wordpress.com/education-reporting-system/>.

Districts have the option of adopting the UCOA for use in their own accounting systems. However, most are retaining their existing local accounts and utilizing a crosswalk/mapping tool to convert their data to the UCOA.

### Current Status

**Mapping:** After conducting pilot testing with a small subset of districts during 2014, the contractor began in March 2015 to work with school districts statewide to collect 2013-14 financial data using the UCOA.

Of 190 school districts (local and regional districts, Regional Educational Service Centers, and charter schools) required to report 2013-14 data, the contractor has received local chart of accounts and trial balance data from 176. The initial mapping has been completed for 131 districts. Additionally, district trial balance values for 33 districts have now been converted to the UCOA, with the remainder in various stages of completion. We greatly appreciate districts' cooperation in responding to the contractor's requests for information and meetings. The success of the project hinges upon our continued partnership.

**Accounting Manual and UCOA Segment Codes:** A draft accounting manual for school districts has been developed with input from the UCOA Advisory Committee, consisting of representatives from the Connecticut Association of School Business Officials (CASBO), Blum Shapiro, and CSDE. The manual has been revised to incorporate results from the pilot testing and data submittals to date. The latest draft is available on the Web site indicated above. The Web site has been updated with information regarding the current status of the project, as well as a link to the latest complete UCOA segment tables. Please continue to check the site for future updates.



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## **Coming in 2016**

The following activities will take place beginning in January 2016:

- The contractor will review account mapping results with districts.
- Training on the use of the mapping tool will be given to the CSDE and local school district staff.
- The contractor will assist districts with mapping any new district accounts and upload trial balance data for the 2014-15 school year to the UCOA.
- In consultation with districts and CASBO, the CSDE will begin to develop reports to make the transmitted data available in a uniform and meaningful way on the CSDE's upcoming EdSight.

## **Questions**

Questions specific to the mapping and data submittal process should be addressed to Cheryl Mervin of Blum Shapiro at [SDE\\_UCOA@blumshapiro.com](mailto:SDE_UCOA@blumshapiro.com) or 203-944-8609. If you have questions or comments concerning the accounting manual or general UCOA questions, you may contact Mark Stange at [mark.stange@ct.gov](mailto:mark.stange@ct.gov) or 860-713-6462, or David Twedt at [david.twedt@ct.gov](mailto:david.twedt@ct.gov) or 860-713-6492.