



# Uniform Chart of Accounts (UCOA)

March 25, 2011

***Rhode Island Department of Elementary and Secondary Education***

# What is a Uniform Chart of Accounts (UCOA)?

Uniform system of numbers and accounts used in local accounting systems by charter schools, state-operated schools and all schools in every district

## UCOA:

- Provides a system to capture daily accounting transactions
- Organizes the data logically for analysis
- Makes available robust reporting capabilities
- Allows all districts to provide uniform data to RIDE's Data Warehouse



# UCOA Concepts

Every District is now using the same account codes and methods for tracking costs:

Account codes for Math Textbooks in Providence are same as in Warwick or International Charter School

Teacher salaries are captured using identical codes for Salaries, Job Class (Title) and Subject

Answer questions such as:

“How much did we spend on Salaries and Benefits for Math Teachers in our Middle Schools?”

# Why was UCOA adopted?

- Fifth largest per pupil expenditure in country, yet RI was not making sufficient gains in student achievement
- Legislature wanted a better understanding of how funds were being invested before increasing education aid.
- The precipitous drop in revenues created major budget deficits in our state and local municipalities, increasing demand for transparency



# How was the UCOA created?

- RI General Law § 16-2-9.4 mandated the Office of the Auditor General and RIDE with promulgating the UCOA.
- Partnership between RIDE, Auditor General and school business managers.
- The “hands-on” development with 13 pilot school districts.
- FY 2009 was our Phase I pilot implementation.
- In FY 2010, all districts, charter schools, and state schools operated under UCOA with the first set of statewide uniform data, which is now being released.

# What are the major attributes of UCOA?

UCOA provides:

- *Transparency*: Clear, logical, and detailed
- *Uniformity*: Same principles, standards, and rules
- *Accountability*: Data aligned to goals and objectives
- *Comparability*: Comparison of data between districts



# How accurate is the UCOA data?

- Independent accounting firms, which the Auditor General will monitor, will follow Agreed Upon Procedures to review UCOA data annually
  - *Why? To ensure data comparability & consistency*
- This is Year One of the UCOA and represents financial information for Fiscal Year 2010
- We will continue to improve and refine the UCOA system

## **CAUTION:**

- Users of the UCOA must be cautious not to jump to conclusions or make assumptions

# What is UCOA's Role in Transforming Education?

- The UCOA is part of an overall system for financial accountability, along with the Basic Education Program (BEP) and the Funding Formula for aid to education
- The BEP sets standards for all public schools and districts
- The Funding Formula's core instruction amount is based on calculations of what it costs to pay for the education system that the BEP describes
- The UCOA provides a transparent look at district finances so that district staff can plan and use funds wisely in order to provide the best possible education for all students





# What the UCOA Segment Structure represents

Segment	Description
Fund	Type of Money Source (Federal, State)
Subfund	Source of Money (Title I, IDEA, Local)
Location	School or Department
Function	Activity (Teaching, Leadership, Professional Development)
Program	Broad Objective (Regular Ed, Special Ed, ESL)
Subject	Curriculum (Math, Science, Athletics)
Object	Budget item (Salaries, Revenues)
Job Classification	Employees (Superintendents, Teachers, Aides, Custodians, etc.)

# Generational Hierarchy: A study of function

<i>Summary</i>	<i>Intermediate</i>	<i>Detail</i>
2 Instructional Support	21 Pupil Support	211 Guidance & Counseling
		212 Library & Media
		213 Extra Curricular
		214 Student Health & Services
		215 Academic Interventions

# What happens with the district data?

- Districts will upload their financial data to RIDE, on a quarterly basis.
  - Uploads will be cumulative
- Data will go into RIDE's Data Warehouse which is part of our Comprehensive Education Information System
- Stored data can be queried and analyzed using powerful tools in the Data Warehouse and linked with other data sets
- Valuable information for informing financial and program decisions for the future

# What type of UCOA reporting will be available?

- Reports will be available to determine investments of revenue and expenditures statewide
- Information for all districts on a district-by-district basis also contains the minimum, maximum, and average percentages and per pupils on a statewide and district groupings
- Summary, intermediate and detailed reporting will include segment breakouts by location, function, program, subject, object, and job class
- Most reports will contain detail showing the particular segment as a percentage of total expenditures as well as on a per pupil basis



# How does the UCOA differ from what we have now?

- Previously, RIDE used In\$ite for financial data-collection and reporting
- In\$ite provided comparable reporting, but users were unable to look beyond pre-defined classifications
- There was no common core to the data collection
- Not all LEAs had specific codes to track expenses separately and the codes varied widely from LEA to LEA
- LEAs use the UCOA in their daily accounting and the same code is used for expenses on a statewide basis
- This level of detailed information is unprecedented in RI's LEAs financial data collection and reporting

# What does the UCOA mean for you?

- All users can find answers to questions that were never available before:

## Sample Question #1:

- How much did we spend for instruction for Math classes at our high school in Smithfield?
  - Function 111(Instructional Teachers), Subject 1500 (Math), and Location 05006 (High School).
- The first can be answered by analyzing the data from the intersection of the Function segment, Location, and the Subject segment.
- You may also want to add the job class to ensure that you have only classroom teachers in the category.

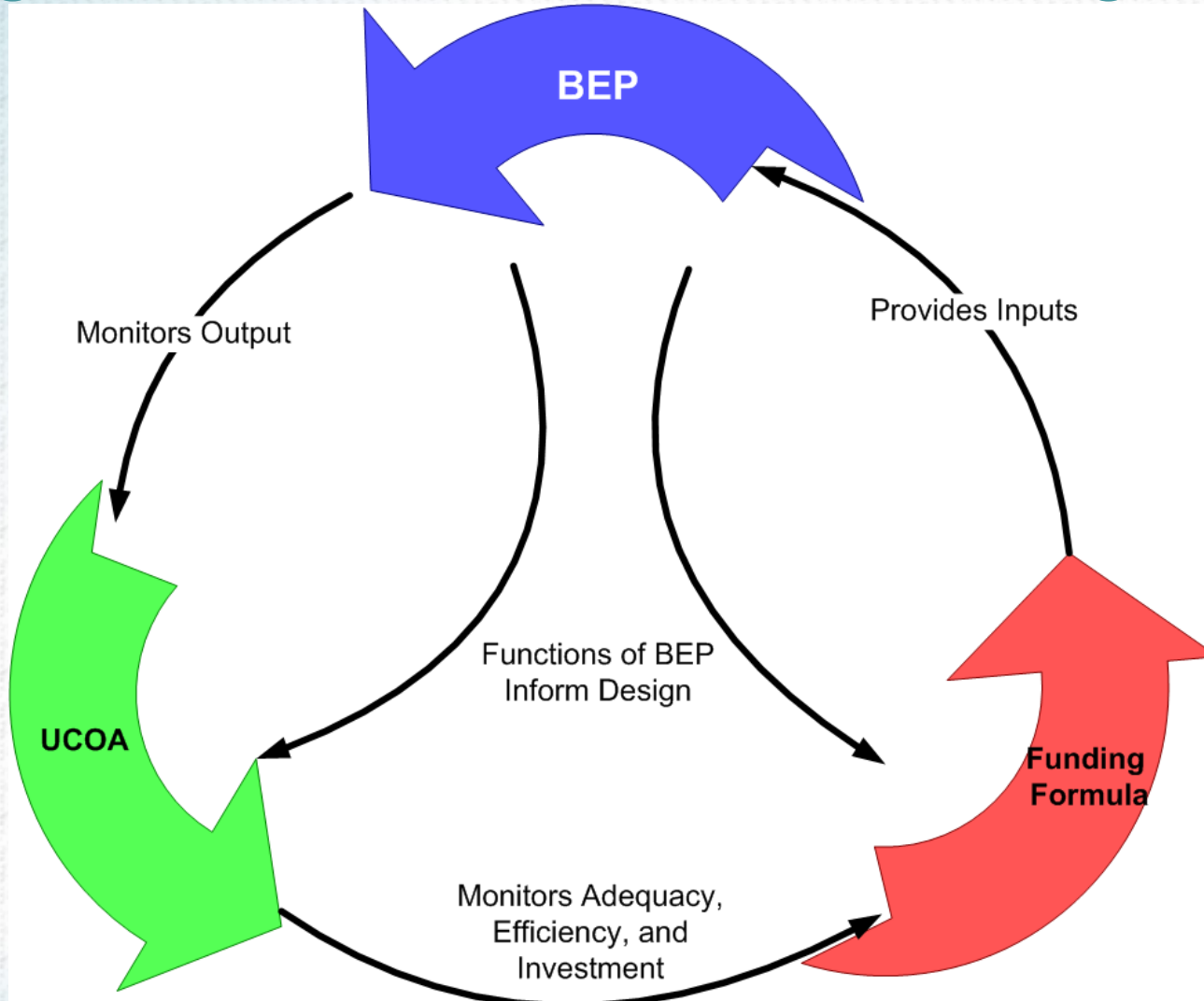


# What does the UCOA mean for you?

## Sample Question #2: Going Deeper:

- We might also want to know how much we spent for instructional materials and textbooks for Math at the high school – how can we find that?
  - Function 122 (Instructional Materials), Object 56101 (Supplies and Materials), Object 56401 (Textbooks), Subject 1500 (Mathematics), and Location 05006 (High School)
- The second question can be answered from the intersection of the specific Object segments with Function, Location and Subject.

# Linking the BEP, UCOA & Funding Formula

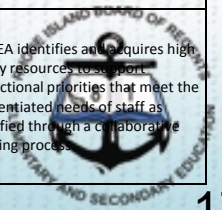




# Basic Education Program

1989: 430 pages	2010: 42 pages
Standards and Indicators (Inputs)	Requires functional systems, Outputs and outcomes

	Lead the Focus on Learning and Achievement	Recruit, Support and Retain Highly Effective Staff	Guide the Implementation of Curriculum, Instruction and Assessment	Use Information for Planning and Accountability	Engage Families and the Community	Foster Safe and Supportive Learning Environments	Ensure Equity and Adequacy of Fiscal and Human Resources
Leadership	The LEA articulates expectations about the roles and responsibilities of instructional leaders and school improvement and communicates widely that school governance and leadership are distributed and school improvement is a collective responsibility.	The school committee has formalized and negotiated a broad range of strategies to recruit, hire, and retain highly qualified district and school personnel, paying particular attention to staffing low performing schools with highly qualified staff.	The Superintendent has developed and regularly communicates a common vision of effective instruction and ensures that all students have access to guaranteed and viable curricula.	The central office collects, analyzes and uses data to plan instruction, to set instructional priorities, to allocate resources, and to be accountable for student performance and district goals.	The superintendent and school committee actively work together to involve families and the community in promoting student achievement, community-wide leadership, and input on decision-making.	The LEA clearly articulates and facilitates the development, implementation, and maintenance of safe, civil, healthy and intellectually stimulating learning environments where students and staff are respected and engaged in the school community.	The school committee and superintendent identify and acquire high quality resources to support district goals and ensure that budget plans link expenditures to anticipated outcomes.
Content	The LEA establishes policies that create favorable conditions under which learning can take place and performance goals can be measured.	The content—the what—of professional learning reinforces educators' understanding and use of strategies for promotion of equity and high expectations for all students, application of research-based teaching strategies and assessment processes, and involvement of families and other stakeholders in promoting student learning.	The central office and school committee develop and implement an articulated Pre K-12 curriculum for all students that is sequenced and organized to ensure that students know, do, and understand the core content outlined in the GSEs, GLEs, and other state and national standards.	A variety of effective and balanced assessment techniques is routinely and systematically implemented by all instructional personnel as part of a comprehensive district-wide assessment and evaluation system.	The superintendent communicates directly with families and the community concerning learning expectations, student outcomes, and the quality of schools and teachers.	Instruction is personalized and small learning environments maximize student contact with teachers.	The central office coordinates fiscal resources from local, state, and federal funding streams, as well as human resources, to meet priority instructional goals and to promote equity and excellence.
Infrastructure	The district leadership team effectively demonstrates the principles and practices of distributed leadership as part of a process of shared governance.	The central office creates a cohesive system of high quality professional development, including setting priorities, supporting and evaluating district-wide and school-based professional development plans, and providing opportunities for all school personnel to participate.	The central office requires, finances, and supports differentiated instructional strategies, materials, and assessments to ensure that all students have opportunities to meet state and district performance standards.	<b>A cohesive and comprehensive information system is in place to ensure that all staff use data to maximize student outcomes and to monitor result equity, accountability and resource allocation.</b>	The superintendent ensures that opportunities are consistently provided to foster collaboration and partnerships among schools, parents, businesses and the community in a network of support to improve student achievement and school performance.	LEA policies, practices, and procedures foster a sense of community and belonging to ensure that staff and students maximize the academic, social, emotional, and relational growth of each student.	Resources to support student achievement and instructional goals, including money, time, personnel and materials, are allocated in a manner that supports district goals and maximizes student growth and achievement.
Support	All stakeholders within the learning community have achieved consensus regarding their shared sense of vision and mission, which serves as the basis for all facets of the continuous improvement process for both students and staff.	The process—the how—of professional learning is aligned with articulated goals and purposes, is data driven and research based, and evaluated to determine its impact, aligned with adult learning theory, and collaborative in design and implementation.	Teachers engage in a process of collaborative planning for curriculum implementation to ensure that they have a mutual understanding of core content and required student performance(s).	The superintendent provides professional development and ongoing support on interpreting and using data to school staff, members of school improvement teams, and other individuals or groups responsible for measurable results.	The superintendent and central office actively support schools in working effectively with families and the community in promoting student achievement.	The LEA supports school communities of practice for continuous learning for adults, and staff work collaboratively to ensure that policies, policies, and procedures related to sustaining a safe, productive, and inviting learning environment are consistently implemented within each school.	The LEA identifies and acquires high quality resources to support instructional priorities that meet the differentiated needs of staff as identified through a collaborative planning process.



# BEP Performance Measure

## Composite Indicators

The central office and school committee develop and implement an articulated Pre K-12 curriculum for all students that is sequenced and organized to ensure that students know, do, and understand the core content outlined in the GSEs, GLEs, and other state and national standards.

Instructional materials are current, comply with state and district requirements, aligned with curriculum content standards, and sufficient to serve all students.

Instruction is aligned with state and district standards to prepare students for post high school education. Students actively explore, research, and solve complex problems to develop a deep understanding of core academic concepts.

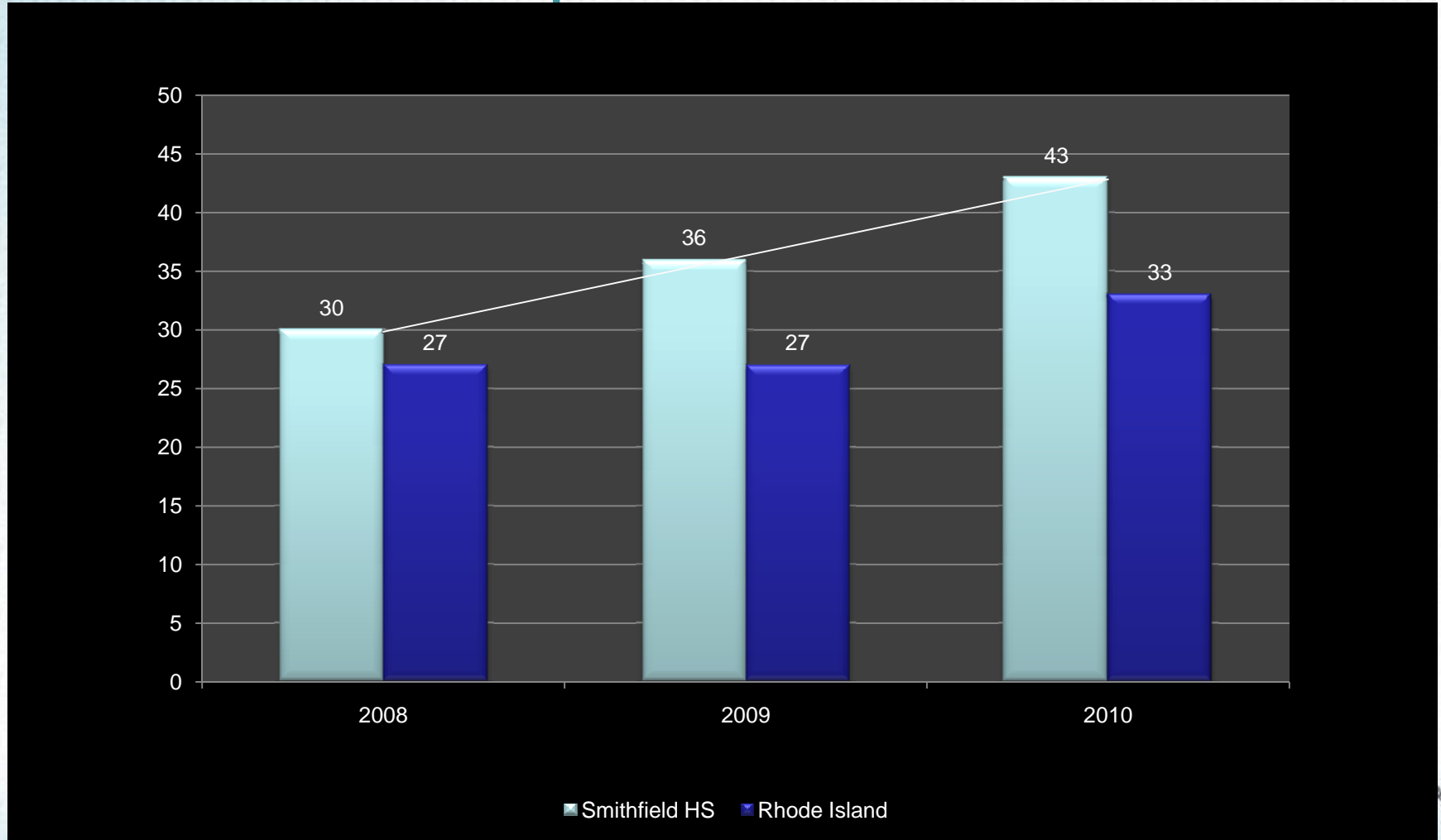
School and district staff work to align expectations across grade levels, programs and systems (P-16) to ensure successful student transitions.

# Mapping Expenditures to Functions

Instruction is aligned with state and district standards to prepare students for post high school education. Students actively explore, research, and solve complex problems to develop a deep understanding of core academic concepts.

Code	Segment		Smithfield	Suburban Peers	State
0000	General Education	↓	\$3,247	\$5,146	\$5,531
100	Instruction	↓	\$7,859	\$9,004	\$8,805
200	Instructional Support	◆	\$2,463	\$2,359	\$2,973
110	Face-to-Face Teaching	↓	\$7,357	\$8,585	\$8,256
111	Instructional Teachers	↓	\$7,005	\$7,979	\$7,636
113	Instructional Paraprofessionals	↓	\$195	\$452	\$443
121	Pupil-Use Technology and Software	↑	\$275	\$178	\$255
1500	Mathematics	↑	\$515	\$465	\$490
1700	Natural Sciences	↑	\$547	\$466	\$431
2000	Technical Ed/Computer Technology	↑	\$324	\$166	\$132

# NECAP Math Performance: Smithfield High School Compared to Rhode Island



# QUESTIONS OR COMMENTS

- Website: <http://www.ride.ri.gov/Finance/funding/Uniform%20Chart%20of%20Accounts/Default.aspx>
- Email: [UCOA.inefficiencies@ride.ri.gov](mailto:UCOA.inefficiencies@ride.ri.gov)