Uniform Chart of Accounts (UCOA)  
March 25, 2011
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

<table>
<thead>
<tr>
<th>Segment</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Type of Money Source (Federal, State)</td>
</tr>
<tr>
<td>Subfund</td>
<td>Source of Money (Title I, IDEA, Local)</td>
</tr>
<tr>
<td>Location</td>
<td>School or Department</td>
</tr>
<tr>
<td>Function</td>
<td>Activity (Teaching, Leadership, Professional Development)</td>
</tr>
<tr>
<td>Program</td>
<td>Broad Objective (Regular Ed, Special Ed, ESL)</td>
</tr>
<tr>
<td>Subject</td>
<td>Curriculum (Math, Science, Athletics)</td>
</tr>
<tr>
<td>Object</td>
<td>Budget item (Salaries, Revenues)</td>
</tr>
<tr>
<td>Job Classification</td>
<td>Employees (Superintendents, Teachers, Aides, Custodians, etc.)</td>
</tr>
</tbody>
</table>
Generational Hierarchy:
A study of function

<table>
<thead>
<tr>
<th>Summary</th>
<th>Intermediate</th>
<th>Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Instructional Support</td>
<td>21 Pupil Support</td>
<td>211 Guidance &amp; Counseling</td>
</tr>
<tr>
<td></td>
<td></td>
<td>212 Library &amp; Media</td>
</tr>
<tr>
<td></td>
<td></td>
<td>213 Extra Curricular</td>
</tr>
<tr>
<td></td>
<td></td>
<td>214 Student Health &amp; Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>215 Academic Interventions</td>
</tr>
</tbody>
</table>
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

BEP

Provides Inputs

Functions of BEP Inform Design

Funding Formula

Monitors Adequacy, Efficiency, and Investment

Monitors Output

UCOA
# Basic Education Program

<table>
<thead>
<tr>
<th>1989: 430 pages</th>
<th>2010: 42 pages</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Standards and Indicators (Inputs)</strong></td>
<td><strong>Requires functional systems, Outputs and outcomes</strong></td>
</tr>
</tbody>
</table>

## Lead the Focus on Learning and Achievement
- 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.

## Recruit, Support and Retain Highly Effective Staff
- 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.

## Guide the Implementation of Curriculum, Instruction and Assessment
- 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.

## Use Information for Planning and Accountability
- The central office collects, analyzes and uses data to plan instruction, set instructional priorities, allocate resources, and to be accountable for student performance and district goals.

## Engage Families and the Community
- 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.

## Foster Safe and Supportive Learning Environments
- The LEA clearly articulates and facilitates the development, implementation, and maintenance of safe, civil, healthy and intellectually stimulating learning environments for students where students and staff are respected and engaged in the school community.

## Ensure Equity and Adequacy of Fiscal and Human Resources
- 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.

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<table>
<thead>
<tr>
<th>Leadership</th>
<th>Content</th>
<th>Infrastructure</th>
<th>Support</th>
</tr>
</thead>
<tbody>
<tr>
<td>The LEA establishes policies that create favorable conditions under which learning can take place and performance goals can be measured.</td>
<td>The LEA creates a cohesive system of high quality professional development, including setting priorities, supporting and evaluating districtwide and school-based professional development plans, and providing opportunities for all school personnel to participate.</td>
<td>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.</td>
<td>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.</td>
</tr>
<tr>
<td>The Superintendent develops and implements 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.</td>
<td>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.</td>
<td>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 learning.</td>
<td>The Superintendent articulates and communicates the central vision and mission of the district, aligns with district priorities and goals, and develops and implements a data-driven strategic plan for the district.</td>
</tr>
<tr>
<td>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.</td>
<td>The 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.</td>
<td>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.</td>
<td>The LEA identifies and articulates the high quality resources instructional strategies that meet the differentiated needs of staff and students.</td>
</tr>
<tr>
<td>The LEA clearly articulates and facilitates the development, implementation, and maintenance of safe, civil, healthy and intellectually stimulating learning environments for students where students and staff are respected and engaged in the school community.</td>
<td>Instruction is personalized and small learning environments maximize student contact with teachers.</td>
<td>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.</td>
<td>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.</td>
</tr>
</tbody>
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**Rhode Island Department of Elementary and Secondary Education**
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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Segment</th>
<th>Smithfield</th>
<th>Suburban Peers</th>
<th>State</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000</td>
<td>General Education</td>
<td>$3,247</td>
<td>$5,146</td>
<td>$5,531</td>
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<tr>
<td>100</td>
<td>Instruction</td>
<td>$7,859</td>
<td>$9,004</td>
<td>$8,805</td>
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<tr>
<td>200</td>
<td>Instructional Support</td>
<td>$2,453</td>
<td>$2,359</td>
<td>$2,973</td>
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<tr>
<td>110</td>
<td>Face-to-Face Teaching</td>
<td>$7,357</td>
<td>$8,585</td>
<td>$8,256</td>
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<tr>
<td>111</td>
<td>Instructional Teachers</td>
<td>$7,005</td>
<td>$7,979</td>
<td>$7,636</td>
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<tr>
<td>113</td>
<td>Instructional Paraprofessionals</td>
<td>$195</td>
<td>$452</td>
<td>$443</td>
</tr>
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<td>121</td>
<td>Pupil-Use Technology and Software</td>
<td>$275</td>
<td>$178</td>
<td>$255</td>
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<tr>
<td>1500</td>
<td>Mathematics</td>
<td>$515</td>
<td>$465</td>
<td>$490</td>
</tr>
<tr>
<td>1700</td>
<td>Natural Sciences</td>
<td>$547</td>
<td>$466</td>
<td>$431</td>
</tr>
<tr>
<td>2000</td>
<td>Technical Ed/Computer Technology</td>
<td>$324</td>
<td>$166</td>
<td>$132</td>
</tr>
</tbody>
</table>
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.efficiencies@ride.ri.gov