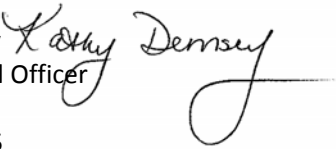




**STATE OF CONNECTICUT**  
**STATE DEPARTMENT OF EDUCATION**



TO: Superintendents of Schools  
Charter School Directors  
Regional Educational Service Center Directors  
School Business Officials

FROM: Kathy Demsey   
Chief Financial Officer

DATE: March 9, 2015

SUBJECT: Uniform Chart of Accounts Update

I am contacting you about the next steps in the State Department of Education's (SDE) project to develop and implement a uniform system of accounting for the reporting of education revenues and expenditures at the school and district level. This project was undertaken pursuant to Section 10-10c of the Connecticut General Statutes.

To meet the requirements of a uniform system, the State contracted with Blum Shapiro, an accounting/consulting firm, to develop an electronic tool that would map or crosswalk a school district's current chart of accounts to the Uniform Chart of Accounts (UCOA). In late fall, Blum Shapiro completed pilot testing of the mapping tool with nine districts using varying accounting software. The pilot not only tested the mapping tool, but also provided a significant amount of data and district feedback to inform the process going forward.

Over the coming months, Blum Shapiro will be contacting your district to launch the mapping process. School business officials will be asked for an electronic file of their district's trial balance for fiscal year 2013-14 derived from their general ledger and a legend that defines their district's chart of accounts. In consultation with the district, Blum Shapiro will use these files to map the district's chart of accounts to the UCOA. Once the map is established, the district's trial balance can be uploaded to SDE utilizing the UCOA. Implementation will also include the option of a Web-based form for manual data entry should a district require a manual method of reporting school-level financial information to the SDE. All districts will report 2013-14 trial balance data using the UCOA, with guidance from Blum Shapiro, utilizing either the mapping tool/file upload method or the Web-based data entry form.

As this process is undertaken, SDE will develop the internal systems necessary to receive this data and upload it to the department's data warehouse for reporting purposes. Through a combination of outreach to districts directly and the UCOA Advisory Committee, the SDE will also be working to develop meaningful metrics for benchmarking purposes that will be available to state, local and district leaders as they make important fiscal decisions.

I would like to take this opportunity to provide you with an update on the format required for reporting fiscal year 2014-15 revenue and expenditure data. With the UCOA project still underway, the department is asking districts to continue to file financial data using the End of Year School Report (Form ED001/R/C) with the same submission timelines as in the past. The statutory filing of the ED001 will be due September 1, 2015, and the audited data due by December 31, 2015.

Your assistance in this undertaking to date and moving forward is greatly appreciated. As progress continues to be made, we will provide you with regular updates.

KD:kk

cc: Mark Stange  
David Twedt  
James Harper  
William Plummer  
Robert Dakers