

## Introduction

More than \$10.5 billion is spent annually on public education in Connecticut.<sup>1</sup> State spending on public education is one of the largest expenditures in the state budget,<sup>2</sup> and education spending is frequently the largest expense for municipalities across the state.<sup>3</sup> With more than 20 percent of the State of Connecticut's budget going toward public education,<sup>4</sup> and education spending representing 60 percent of total expenditures by Connecticut municipalities,<sup>5</sup> easy-to-access and easy-to-understand information about how school districts use their financial resources is a critical piece of a well-functioning school finance system.

However, despite significant spending on education, it is virtually impossible to access user-friendly information on school districts' revenues and expenditures. A transparent school finance system requires all school districts across the state to report their revenues and expenditures, at the district and school levels, using a consistent and comparable system. Without this information, it is difficult to determine whether school districts are using their resources effectively or whether districts are distributing resources equitably across the schools in their district.

Two pieces of legislation (Conn. Acts 12-116, passed by the Connecticut General Assembly in 2012, and the Every Student Succeeds Act (ESSA), passed by the U.S. Congress in 2015) require Connecticut to take steps toward greater transparency in education spending. The following policy brief provides an update on the implementation status of these pieces of legislation, and examines how they impact transparency in school finance.

## Transparency in Connecticut Education Spending

According to state statute, all local education agencies (school districts), including local public school districts, Regional Education Service Centers (RESCs), and charter schools, are required to annually report their receipts and expenditures from the previous school year no later than the first day of September.<sup>6</sup> All school districts are required to report this information via the method prescribed by the commissioner of the Connecticut State Department of Education (CSDE).<sup>7</sup> Currently, this method is a form titled the "End of Year School Report," which is often referred to as the "ED001."<sup>8,i</sup>

The ED001 is currently the primary tool for transparency in Connecticut education spending, as it is the only place where all school districts report their revenues and expenditures to the State using the same type of form. The financial data reported on each district's ED001 is used in calculating state grants and provides

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<sup>i</sup> RESCs and charter schools report their receipts and expenditures on forms ED001R and ED001C, respectively.

important financial data to local, state, and federal policymakers. However, while school districts report their revenues and expenditures using the same type of form,<sup>9</sup> this does not mean the data is comparable across districts. Because school districts do not track their revenues and expenditures using a uniform set of standards, different districts may report the same type of revenue or expenditure on a different line of the ED001.<sup>10</sup>

To further complicate matters, not all of Connecticut's school districts report their revenues and expenditures using the same exact form. RESCs and charter schools use different versions of the ED001, known as the ED001R and ED001C, respectively, making it even more difficult to compare spending between local public school districts, magnet schools, and charter schools. Additionally, different types of districts may have different types of expenditures, which may result in additional differences in reporting requirements.

Finally, school districts are only required to report their revenues and expenditures on the ED001 at the district level in aggregate and not the individual school level. This means it is impossible to know how much is spent at each individual school or how those resources were used.

## A New Uniform Chart of Accounts

In an attempt to address some of these challenges, Conn. Acts 12-116: An Act Concerning Education Reform, which was passed by the Connecticut General Assembly in 2012, required the CSDE to “develop and implement a uniform system of accounting for school revenues and expenditures.”<sup>11</sup> Additionally, the law mandated the “uniform system of accounting shall include a chart of accounts to be used at the school and district level” for reporting revenues and expenditures.<sup>12</sup>

A chart of accounts, or uniform chart of accounts (UCOA), as alluded to in Conn. Acts 12-116, is a standardized system of account codes used to categorize revenues and expenditures.<sup>13</sup> A chart of accounts should be understood as an element of a financial information system that links the operations of departments, agencies, and offices.<sup>14</sup> In addition to uniformity, the development and implementation of a UCOA is intended to ensure comparability between school districts' financial data in order to promote transparency and accountability.<sup>15</sup>

While Conn. Acts 12-116 required school districts to use the “uniform system of accounting by filing annual financial reports with the [CSDE] using the chart of accounts” beginning with fiscal year 2014, the UCOA has yet to be fully implemented.<sup>16</sup> In October 2016, the CSDE released its school district implementation guide<sup>17</sup> for the UCOA designed by contracted accounting firm BlumShapiro, and based off the National Center for Education Statistics' (NCES) *Financial Accounting for Local and State School Systems: 2009 Edition*.<sup>18,19</sup>

*An analysis of structural and data gaps in the current UCOA designed by BlumShapiro is available on page 7 in the Appendix.*

However, although uniform reporting and a uniform system of accounting is mandated under Conn. Acts 12-116, schools districts will not be required to replace their current charts of accounts with the new UCOA.<sup>20</sup> Instead, each school district has the option of adopting the new UCOA into its accounting system, or the school district may continue using its existing chart of accounts and utilize a crosswalk/mapping tool to convert its data to the UCOA.<sup>21</sup> Converting to the UCOA can be achieved by changing from one accounting system to another system and in doing so using the UCOA, or replacing the chart of accounts currently used with the UCOA without changing the underlying accounting system.<sup>22</sup> With the crosswalk technique, a school district's existing chart of accounts is mapped, or connected, to the UCOA so the data entry fields correspond. In this approach, the actual chart of accounts used by the district will not change to the UCOA. CSDE expects the vast majority of school districts will utilize the crosswalk/mapping approach rather than directly implementing the UCOA.<sup>23</sup> This mapping process is a mechanism to achieve the required reporting of financial data.<sup>24</sup> Although not requiring school districts to replace their existing charts of accounts with the UCOA, the CSDE is encouraging school districts implementing new accounting systems, or changing their charts of accounts, to adopt the UCOA.<sup>25</sup>

While the mapping approach reduces the technical or logistical burden(s) for school districts by allowing their current charts of accounts and accounting systems to remain untouched, it does not adequately address the current challenges in comparing education revenues and expenditures between school districts. Although mapping a school district's chart of accounts to the UCOA allows for a standard reporting format across the state—and could allow for revenue and spending data to be reported at the school level—it does not fully alleviate the challenges that exists with the state's current mechanisms for education spending transparency. Because each school district will be allowed to continue to track its revenue and expenditures using different sets of account codes, mapping a district's chart of accounts to the UCOA does not ensure all school districts are classifying the same type of revenues or expenditures in the same way.

Without direct implementation of a UCOA, meaning all school districts would replace their current charts of accounts with a standardized UCOA, comparability between districts' and schools' revenue and spending will be limited, reducing the quality of the information that is available to policymakers, parents, and community members.

## **What ESSA Means for Transparency in Education Spending**

As the CSDE continues implementation of the UCOA designed by BlumShapiro, transparency in Connecticut education spending is also impacted by the

federal Every Student Succeeds Act of 2015 (ESSA) and final regulations related to its implementation.

Signed into law on December 10, 2015, ESSA reauthorizes and amends the Elementary and Secondary Education Act of 1965 (ESEA) and replaces the No Child Left Behind (NCLB) Act that was passed in 2002.<sup>26</sup> ESSA expands requirements for state and school district report cards to include fiscal reporting, such as the per-pupil expenditures of federal, state, and local funds—including actual personnel expenditures and actual non-personnel expenditures, disaggregated by source—for each school for the preceding fiscal year.<sup>27</sup> Additionally, ESSA requires state and school district report cards to be developed in consultation with parents and to be readily available to the public.<sup>28</sup>

Final regulations from the U.S. Department of Education (USDE), seeking to clarify statutory requirements and facilitate compliance under ESSA, offer the potential for greater transparency as well. The final regulations, which are effective January 30, 2017, require:

- States to develop a single, statewide procedure school districts must use to calculate and report school district-level per-pupil expenditures.<sup>29</sup>
- States to develop a separate, single, statewide procedure school districts must use to calculate and report school-level per-pupil expenditures.<sup>30</sup>
- States and their school districts to provide the web address or URL to a description of the uniform procedure for calculating per-pupil expenditures on each report card.<sup>31</sup>

In addition, the regulations establish the following minimum requirements for the uniform reporting procedure:

- Requires the use of current expenditures.
- Requires, in the numerator, the inclusion of expenditures for administration, instruction, instructional support, student support services, transportation, operations, fixed charges, preschool, food services, and student activities.
- Requires, as the denominator, the October 1 student membership count, consistent with the student membership data collected annually by the National Center for Education Statistics.
- Requires the inclusion of all funds disaggregated by federal, state, and local sources.<sup>32</sup>
- Requires separate reporting of the current school district per-pupil expenditures not allocated to public schools in the state.<sup>33,34</sup>

The regulations regarding the single, uniform reporting system are designed to be more economical for states by aligning with existing federal reporting requirements, streamlining data collection process. The regulations are also designed to increase transparency, public awareness, and accountability for funding disparities at the school level by allowing for comparisons of resource allocations across and within districts.<sup>35</sup> However, as previously noted, a uniform reporting system does not necessarily lend itself to truly comparable data between school districts and schools if the reporting school districts are not utilizing a UCOA.

While the ESSA regulations from the USDE establish minimum requirements for calculating per-pupil expenditures,<sup>36</sup> they do not require states and school districts to implement and use a UCOA in their financial reporting. Instead, the regulations require states and school districts to disaggregate expenditures at high-level categories (such as administration, instruction, instructional support, student support services, pupil transportation services, operation and maintenance of plant, fixed charges, preschool, and net expenditures to cover deficits for food services and student body activities) that are reflective of the fiscal reporting of the NCES.<sup>37</sup>

However, high-level categories, such as those mentioned above, do not provide sufficient data to truly understand how school districts allocate resources at the school and district levels. Not only do high-level categories make financial transparency difficult to achieve, they also make it virtually impossible to accurately compare revenue and spending between different school districts and different schools.

Responding to public comments, submitted on the ESSA regulations, that encouraged the USDE to increase transparency by requiring states and districts to implement a UCOA that details specific expenditure categories, the department noted it agreed with “commenters that definitions should be clear for all entities calculating and reporting per-pupil expenditures.”<sup>38</sup> The USDE further responded that it believes, where feasible, “calculations should be uniform across States and consistent with existing data collections, so that the public can easily compare and contrast school system spending patterns. To this end, the final regulations clearly specify the composition of the numerator and denominator for the calculation, including the types of expenditures that must be included.”<sup>39</sup>

However, the USDE did not go so far as to change the regulations, stating “we do not specify or require the use of particular account codes because we believe that States should have flexibility to develop and implement the uniform statewide procedures for calculating and reporting per-pupil expenditures that work best for the unique configurations and capacities of their LEAs and schools.”<sup>40</sup> Although not requiring states and school districts to implement and use a UCOA in their financial reporting, in its concluding response to public comments about the issue the USDE stated, “Nevertheless, we encourage States to adopt statewide account code definitions aligned with those found in the NCES Financial Accounting for Local and State School Systems handbook, in recognition of the fact that States already use these definitions for existing NCES data collections and their adoption for the purpose of calculating per-pupil expenditures thus would minimum the administrative burden of meeting the new reporting requirements.”<sup>41</sup>

## Conclusion

For greater financial transparency, uniformity, accountability, and comparability among school districts and schools, an effective UCOA that details school- and district-level revenues and expenditures can be an important tool.

Although Connecticut has already developed a UCOA and is in the process of implementing it per Conn. Acts 12-116, school districts will not be required to adopt the UCOA but instead most will use a crosswalk tool to map/convert their charts of accounts with the new UCOA. However, as mentioned above, mapping does not fully solve the challenge of data compatibility, posing a barrier to transparency.

Also posing a barrier to transparency is the lack of clarity and consistency regarding how school district financial data is made available to the public. Currently, school district financial information is not readily available online or in easy-to-understand formats for those interested in how public education dollars are being spent. While the implementation of a UCOA offers the promise of greater transparency, without the additional step of posting the financial data online in a location that is easily accessible (ex. either on the school district's website or in a central online database maintained by the CSDE), and in a user-friendly manner, desired transparency will be impossible to meet. Currently, it is unclear if and/or how UCOA data will be made available to the public.

Finally, as implementation of the UCOA continues, Connecticut will need to continue to work to ensure the State is complying with ESSA's new financial reporting requirements.

## Appendix

Below is a gap analysis of the UCOA designed by BlumShapiro for use by the CSDE.<sup>42</sup> By detailing the gaps in UCOA, the Connecticut School Finance Project proposes specific changes designed to increase the insight gained by the UCOA. This analysis examines two types of gaps:

1. **Structural gaps:** Deficiencies in the framework of the chart of accounts.
2. **Data gaps:** Deficiencies in the detail codes provided in each level of the chart of accounts.

This analysis will only focus on those structures and codes designated as “education” or “board of education” or “school.” For the purpose of clarity each analysis section will focus on a specific component of the UCOA and therefore a specific sheet within the UCOA workbook.

### Structural Gaps

#### **ED-Structure**

This strawman structure does not contain a location code at the local education agency level for added clarity when aggregating financial information. The only location code that exists in the strawman structure refers to individual locations within a specific district. It is clear that such a location code will be part of the aggregation process at the state level, but the initial chart of accounts used at the local level should reflect the origin of financial information to ensure consistency and prevent aggregation errors. While the ED-Location page of the UCOA file contains both District Codes and School Codes, the strawman structure excludes the District Codes. Instead, these District Codes as specified by the CSDE should be used in the formation of the strawman structure to enhance the specificity of financial information in aggregation.

#### **BOTH-RevObj**

The Revenue Objects sheet does not explicitly contain an object that is marked “Applicable to School” or “Applicable to Both” that contains local revenue from local tax revenues or fees. While Objects 41000 and 42000, as well as their included subcodes detail local revenues from taxes, licenses, and permits, these two Objects are “Applicable to Town” and excluded for school use. The closest local source objects that are “Applicable to School / Both” are the detailed in Table 2.

Table 2: Local Revenue Source Approximations

Object	Object Description	Applicable to Town / School or Both
43700	Local Govt Grants	Both
48960	Misc Revenue from Other Local Government Units	Both

In recognition of the current lack of clarity regarding the local contribution to education that exists in Connecticut's education finance system, the Revenue Objects in the planned UCOA continue to obfuscate the amount of funding being spent from local tax dollars and sources on education. This has the effect of decreasing the impact of the UCOA regarding transparency. To clarify this amount, the UCOA should adopt the NCES' *Financial Accounting for Local and State School Systems: 2014 Edition* revenue objects that concern local funding, as seen below:<sup>43</sup>

Table 3: NCES Local Revenue Source Alternatives

Code	Description
1000	Revenue From Local Sources.
1100	Taxes Levied/Assessed by the School District.
1110	Ad Valorem Taxes.
1120	Sales and Use Taxes.
1130	Income Taxes.
1140	Penalties and Interest on Taxes.
1190	Other Taxes.
1200	Revenue From Local Governmental Units Other Than School Districts.
1210	Ad Valorem Taxes.
1220	Sales and Use Tax.
1230	Income Taxes.
1240	Penalties and Interest on Taxes.
1280	Revenue in Lieu of Taxes.
1290	Other Taxes.

Specifically, Connecticut's municipalities are concurrently school districts, which would allow the use of Code 1100 - Taxes Levied/Assessed by the School District and appropriate subcodes. If Connecticut wished to highlight the technical inability of local education agencies to levy and assess taxes, Code 1200 - Revenue From Local Governmental Units Other Than School Districts could instead be used. Regardless of technical classification at this level, Codes 1190 and 1290 - Other Taxes allow for the classification of property tax revenue used to fund local education in this UCOA.

## Data Gaps

### **ED-SRFunds\_Fed**

The classification of federal grants passed through the CSDE are not clearly delineated. This is most likely a function of the underlying data, as similar data structures are present when querying the public-facing grants database on the SDE website.<sup>44</sup> A sample of these Detail Fund Codes for the Carl D Perkins Career & Tech. Educ. Act is shown below:

*Table 4: Federal Detail Fund Code Example*

Detail Fund	Federal ID	State ID				Description
	CFDA	SpID	Program	Charfield 1	Charfield 2	
2008	84.048A	20742	84010	170002		Carl D Perkins Career & Tech. Educ. Act
2009	84.048A	20742	84010	170002	SDE00005	Carl D Perkins Career & Tech. Educ. Act
2010	84.048A	20742	84010	170003	SDE00006	Carl D Perkins Career & Tech. Educ. Act
2011	84.048A	20742	84010	170003	SDE00007	Carl D Perkins Career & Tech. Educ. Act
2012	84.048A	20742	84010	170003		Carl D Perkins Career & Tech Educ Act
2013	84.048A	20742	84010	170003	SDE00005	Carl D Perkins Career & Tech Educ Act
2014	84.048A	20742	84011	170002		Perkins Career & Tech. Educ. Imprv. Act.
2015	84.048A	20742	84013	170003		Perkins Career & Tech. Educ. Imprv. Act
2016	84.048A	20742	84014	170004	SDE00070	Perkins Career & Tech. Educ. Imprv. Act

In this example, a grant with one Special Identification Number (SPID) has several descriptions. As the SPID is the actual unique grant identifier, each SPID should be linked to a single description to ensure that data is organized effectively to promote transparency. In doing so, the Program, Chartfield1 and Chartfield2 fields can be used to detail specific use of grant funds within the SPID overall description.

### **ED-SRFunds\_CT**

The classification of state grants through the CSDE are not clearly delineated. This is most likely a function of the underlying data, as similar data structures are present when querying the public-facing grants database on the CSDE website.<sup>45</sup> A sample of this duplication in the description field is seen below:

Table 5: State Detail Fund Code Example

Detail Fund	State ID				Description
	SPID	Program	Charfield 1	Charfield 2	
2408	17053	82045		SDE00006	Administering Choice Program
2409	17053	82059			Open Choice Program-Transportation
2410	17053	82059		SDE00005	Open Choice Program-Transportation
2411	17053	82065	170003		Open Choice
2412	17053	82159			Open Choice-Support Programs
2413	17053	82159	170091	SDE00005	Open Choice Support Program
2414	17053	82160			Open Choice Program-Transportation

As with the ED-SRFunds\_FED sheet, the SPID must be linked to a single description to ensure that transparency is achieved through effective organization. In doing so, the Program, Charfield1 and Charfield2 fields can be used to detail specific use of grant funds within the SPID overall description.

### Ed-Location

Choice local education agencies do not have clearly defined “central office” SchoolNames on which to classify financial information. Two examples of a district's location codes are presented below to illustrate this, with one district a local public school district and the second district a state charter school.

Table 6: Location Code Example

DISTRICT	DistrictName	SCHOOL	SchoolName
004	Avon School District	00	Board Of Education Office
004	Avon School District	01	Avon Public Schools Pre-K
004	Avon School District	03	Roaring Brook School
004	Avon School District	04	Pine Grove School
004	Avon School District	05	Thompson Brook School
004	Avon School District	51	Avon Middle School
004	Avon School District	61	Avon High School
279	Amistad Academy District	00	Amistad Academy
279	Amistad Academy District	51	Amistad Academy

As seen above, Avon's central office location ("Board of Education Office") is classified with a SchoolName of "00," while the state charter school district details the same SchoolName for both the school itself and the central office location (Amistad Academy). This data is an artifact of the underlying school location codes from the CSDE. Using this opportunity to clarify the SchoolNames for choice district "central office" functions would enhance the transparency of financial information classified under this UCOA.

### Conclusion

The UCOA designed for the CSDE contains both structural deficiencies and data deficiencies that if remedied will better achieve the UCOA's goals of promoting financial transparency, uniformity, accountability, and comparability among communities. With this in mind, the specific deficiencies and recommendations are summarized below.

*Table 7: Summary of Findings and Recommendations*

Sheet	Type of Gap	Gap	Recommendation
ED-Structure	Structural	UCOA strawman structure does not contain school district code for education spending.	Require use of school district location code in addition to school code at local level when classifying financial information.
BOTH-RevObj	Structural	UCOA Revenue Objects do not explicitly classify local revenue for education	Implement NCES Local Revenue Code 1200 and associated subcodes to explicitly classify local revenue for education.
ED-SRFunds_Fed	Data	UCOA Federal Fund SPID descriptions are not uniform.	Attach a single description to each SPID to ensure clarity in financial information classification.
ED-SRFunds_CT	Data	UCOA State Fund SPID descriptions are not uniform.	Attach a single description to each SPID to ensure clarity in financial information classification.

ED-Location	Data	Choice school districts do not have properly identified central office SchoolNames.	Require each central office Code ("00") for all school district types to have a unique description different than the choice school district name.
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## Endnotes

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- <sup>1</sup> U.S. Census Bureau. (2016). *Public Education Finances: 2014*. Retrieved from <http://www.census.gov/content/dam/Census/library/publications/2016/econ/g14-aspef.pdf>.
- <sup>2</sup> Connecticut General Assembly, Office of Fiscal Analysis. (2016). *Connecticut State Budget FY 17 Revisions*. Retrieved from [https://www.cga.ct.gov/ofa/Documents/year/BB/2017BB-20161101\\_FY%202017%20Connecticut%20Budget%20Revisions.pdf](https://www.cga.ct.gov/ofa/Documents/year/BB/2017BB-20161101_FY%202017%20Connecticut%20Budget%20Revisions.pdf).
- <sup>3</sup> State of Connecticut, Office of Policy and Management. (2016). *Municipal Fiscal Indicators*. Available from [http://www.ct.gov/opm/lib/opm/FI\\_2010-2014\\_AsOf\\_4-19-16.pdf](http://www.ct.gov/opm/lib/opm/FI_2010-2014_AsOf_4-19-16.pdf).
- <sup>4</sup> Connecticut General Assembly, Office of Fiscal Analysis. (2016). *Connecticut State Budget, FY 17 Revisions*. Retrieved from [https://www.cga.ct.gov/ofa/Documents/year/BB/2017BB-20161101\\_FY%202017%20Connecticut%20Budget%20Revisions.pdf](https://www.cga.ct.gov/ofa/Documents/year/BB/2017BB-20161101_FY%202017%20Connecticut%20Budget%20Revisions.pdf).
- <sup>5</sup> State of Connecticut, Office of Policy and Management. (2016). *Municipal Fiscal Indicators*. Available from [http://www.ct.gov/opm/lib/opm/FI\\_2010-2014\\_AsOf\\_4-19-16.pdf](http://www.ct.gov/opm/lib/opm/FI_2010-2014_AsOf_4-19-16.pdf).
- <sup>6</sup> Conn. Gen. Statutes ch. 170, § 10-227 (2003).
- <sup>7</sup> Ibid.
- <sup>8</sup> Connecticut State Department of Education, Finance and Internal Operations Office, Bureau of Grant Management. (2016). *End of Year School Report (ED001) Instruction Manual, School Year 2015-16*. Retrieved from [http://www.sde.ct.gov/sde/lib/sde/PDF/dgm/formsinst/ed001/ed001\\_2016ins.pdf](http://www.sde.ct.gov/sde/lib/sde/PDF/dgm/formsinst/ed001/ed001_2016ins.pdf).
- <sup>9</sup> Ibid.
- <sup>10</sup> Guay, K. (2013, August 22). Using a Uniform Chart of Accounts to Invest Intelligently [Blog post]. Connecticut Council for Education Reform: New Haven, CT. Retrieved from <http://ctedreform.org/2013/08/uniform-chart-accounts-invest-intelligently/>.
- <sup>11</sup> Conn. Acts 12-116, section 15a
- <sup>12</sup> Ibid.
- <sup>13</sup> Rhode Island Department of Education. (n.d.). *Uniform Chart of Accounts Frequently Asked Questions, Account Structure*. Retrieved from <http://www.ride.ri.gov/portals/0/uploads/documents/information-and-accountability-user-friendly-data/ri-education-data/ucoa-tab-1/faq-ucoa-structure.pdf>.
- <sup>14</sup> State of Connecticut, Office of Policy and Management. (2016). *Uniform Chart of Accounts / Accounting Manual for Municipalities*. Retrieved from <http://www.ct.gov/opm/cwp/view.asp?a=2984&q=576786>.
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- <sup>16</sup> Conn. Acts 12-116, section 15b
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- <sup>18</sup> Connecticut State Department of Education. (2016). *UCOA Structure and Account Segment Codes*. Retrieved from [http://www.sde.ct.gov/sde/lib/sde/EXCEL/dgm/report1/UCOA\\_combined\\_Account\\_Segment.xlsx](http://www.sde.ct.gov/sde/lib/sde/EXCEL/dgm/report1/UCOA_combined_Account_Segment.xlsx).

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- <sup>19</sup> Connecticut State Department of Education. (2016). *Uniform Chart of Accounts (UCOA) Implementation Guide*. Retrieved from [http://www.sde.ct.gov/sde/lib/sde/word\\_docs/dgm/uca/CT\\_UCOA\\_guide.docx](http://www.sde.ct.gov/sde/lib/sde/word_docs/dgm/uca/CT_UCOA_guide.docx).
- <sup>20</sup> Connecticut Uniform Chart of Accounts. (n.d.). *UCOA/Benchmarking Frequently Asked Questions*. Retrieved from <https://ctucoa.wordpress.com/ucoabenchmarking-frequently-asked-questions/>.
- <sup>21</sup> Connecticut State Department of Education. (2015, August 19). *Commissioner's Back-to-School Meeting, Uniform Chart of Accounts (UCOA) Update*. Retrieved from [http://www.sde.ct.gov/sde/lib/sde/pdf/digest/uniform\\_chart\\_of\\_accounts.pdf](http://www.sde.ct.gov/sde/lib/sde/pdf/digest/uniform_chart_of_accounts.pdf).
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- <sup>23</sup> Connecticut Uniform Chart of Accounts. (n.d.). *UCOA/Benchmarking Frequently Asked Questions*. Retrieved from <https://ctucoa.wordpress.com/ucoabenchmarking-frequently-asked-questions/>.
- <sup>24</sup> State of Connecticut, Office of Policy and Management. (2016). *Uniform Chart of Accounts / Accounting Manual for Municipalities*. Retrieved from <http://www.ct.gov/opm/cwp/view.asp?a=2984&q=576786>.
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- <sup>26</sup> Every Student Succeeds Act, Pub. L. No. 114-95, 129 Stat. 1802 (2015).
- <sup>27</sup> Every Student Succeeds Act, Pub. L. No. 114-95, § 1111(h), 129 Stat. 1802, 1846-51 (2015).
- <sup>28</sup> Every Student Succeeds Act, Pub. L. No. 114-95, § 1111(h), 129 Stat. 1802, 1846-47 (2015).
- <sup>29</sup> Elementary and Secondary Education Act of 1965, As Amended by the Every Student Succeeds Act—Accountability and State Plans, 81 Fed. Reg. 86,076, 86,241 (November 29, 2016) (to be codified at 34 C.F.R. pt. 200.35).
- <sup>30</sup> *Ibid.*
- <sup>31</sup> Elementary and Secondary Education Act of 1965, As Amended by the Every Student Succeeds Act—Accountability and State Plans, 81 Fed. Reg. 86,076, 86,240 (November 29, 2016) (to be codified at 34 C.F.R. pt. 200.35).
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- <sup>33</sup> Elementary and Secondary Education Act of 1965, As Amended by the Every Student Succeeds Act—Accountability and State Plans, 81 Fed. Reg. 86,076, 86,240, 86,241 (November 29, 2016) (to be codified at 34 C.F.R. pt. 200.35).
- <sup>34</sup> Every Student Succeeds Act, Pub. L. No. 114-95, § 1101 requires school districts provide children identified as eligible for Title I funding, who reside in the district and are enrolled in private schools, with services and benefits that are “equitable in comparison to services and other benefits for public school children.”
- <sup>35</sup> Elementary and Secondary Education Act of 1965, As Amended by the Every Student Succeeds Act—Accountability and State Plans, 81 Fed. Reg. 86,076, 86,241 (November 29, 2016) (to be codified at 34 C.F.R. pt. 200.35).
- <sup>36</sup> *Ibid.*
- <sup>37</sup> *Ibid.*
- <sup>38</sup> Elementary and Secondary Education Act of 1965, As Amended by the Every Student Succeeds Act—Accountability and State Plans, 81 Fed. Reg. 86,076, 86,183 (November 29, 2016) (to be codified at 34 C.F.R. pt. 200.35).

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<sup>39</sup> Ibid.

<sup>40</sup> Ibid.

<sup>41</sup> Ibid.

<sup>42</sup> Connecticut State Department of Education. (2016). *UCOA Structure and Account Segment Codes*. Retrieved from [http://www.sde.ct.gov/sde/lib/sde/EXCEL/dgm/report1/UCOA\\_combined\\_Account\\_Segment.xlsx](http://www.sde.ct.gov/sde/lib/sde/EXCEL/dgm/report1/UCOA_combined_Account_Segment.xlsx).

<sup>43</sup> National Center for Education Statistics. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition*. Available from [http://nces.ed.gov/pubs2015/fin\\_acct/index.asp](http://nces.ed.gov/pubs2015/fin_acct/index.asp).

<sup>44</sup> Connecticut State Department of Education. (2016). Grant Payment Report. Available from <https://www.csde.state.ct.us/public/dgm/grantreports1/paydetlmain.aspx?dyr=2015>.

<sup>45</sup> Ibid.