

Vermont Schools FY20 UCOA and Cross-Walk Workshop

September 10th, 2018

Agenda

1. FY20 UCOA overview
2. eFinancePLUS & the UCOA
3. Implications for SUs not yet on eFinancePLUS
4. Cross-walking your UCOA
5. Business Rules
6. Handbook II
7. Lunch (on your own)
8. Cross-walk workshop

FY20 UCOA Segments

EXP	Fund	Location	Level	Program	RevSource	Function	Type	Object
-	XXX	XXXX	XX	XX	X	XXXX	X	XXX
(20)	3	4	2	2	1	4	1	3

REV	Fund	Location	Level	Program	RevSource	Function	Type	Revenue
-	XXX	XXXX	XX	XX	X	XXXX	X	XXXX
(17)	3	4	2	2	1	-	1	4

BAL	Fund	Location	Level	Program	RevSource	Function	Type	BS
-	XXX	XXXX	XX	XX	X	XXXX	X	XXXX
(8)	3	-	-	-	-	-	1	4

How to read the UCOA file

Code Requirement Key	Description
"Rollup - No direct entry"	Not direct entry available, only used for aggregation and reporting.
"Required"	Must use this code as it is necessary for State/Federal reporting. If does not apply, then will show as zero.
"Not required"	These codes are specified but are optional to use. For reporting purposes, the state will roll these codes up.
"Not required - Open For Local Use"	These codes are unspecified but can be determined locally as long as the code rolls up appropriately within the series.
"Not Available"	These are Federal codes but do not apply to Vermont at this time. We are keeping these codes should they apply in the future, but you shall not use these codes at this time.
"RESTRICTED"	These codes are not available for use.
<i>*Note: No further breakouts of codes are allowed, unless specified as "Not required - Open for Local Use"</i>	

FY20 UCOA: Fund

There are no longer any grant-specific funds required by the state. LEAs have full discretion as to whether and when to set up a fund for a particular grant. Best practice is to setup a fund for each grant so the associated balance sheet may be easily queried and reviewed. Grants coming from/flowing through the AOE that require expenditure reporting, will be tracked by the project code.

Walk through FY20 UCOA

eFinancePLUS & UCOA: Reference Tables

Org Chart

- Fund
- Location
- Level
- Program
- RevSource
- Function
- Budget Unit

Project List

- AOE_Code
- LEA_Code
- Project Key

Account

- Expense(Object)
- Revenue
- Assets
- Liabilities
- Equity

eFinancePLUS & UCOA: Expenditures

Budget Unit (16 digits)					
Fund	Location	Level	Program	RevSource	Function
XXX	XXXX	XX	XX	X	XXXX
3	4	2	2	1	4

Account (4 digits)	
Type	Object
X	XXX
1	3

Project (Max 8 digits)	
AOE_Code	LEA_Code
XXXXXXXX	XXXXXXXX
8	8

Budget Unit

Because we are centrally managing the UCOA, the budget unit is a “sum of parts” i.e. the concatenation of all segments in the string, less the account.

Project Key

The project key is a locally designated 8 digit code that will represent either or both of the AOE_code and the LEA_code and can be attached to an expenditure or revenue.

eFinancePLUS & UCOA: Revenues

Budget Unit (12 digits)					
Fund	Location	Level	Program	RevSource	Function
XXX	XXXX	XX	XX	X	XXXX
3	4	2	2	1	

Account (5 digits)	
Type	Revenue
X	XXXX
1	4

Project (Max 8 digits)	
AOE_Code	LEA_Code
XXXXXXXX	XXXXXXXX
8	8

eFinancePLUS & UCOA: Balance Sheet

Budget Unit (3 digits)					
Fund	Location	Level	Program	RevSource	Function
XXX	XXXX	XX	XX	X	XXXX
3					

Account (5 digits)	
Type	BS
X	XXXX
1	4

Project (Max 8 digits)	
AOE_Code	LEA_Code

Implications for SUs not yet on eFinancePLUS

What if I already implemented the FY20 UCOA?

- Still need to get your data into the State format
- Depending on how close your chart is to the former configuration of the UCOA, you may need to make the following adjustments prior to submitting your Statbook data to the state
 - For expenditures, you would just need to translate your RevSource to the single digit source of funds
 - For Revenues, need to map to RevSource (local, state, federal source of funds), and grant codes captured in the AOE project code
 - Affecting both revenues and expenditures, drop the third digit from program

Implications for SUs not yet on eFinancePLUS

- Project Code/Grants Management
 - You already have the rev code in your string, so this should match to the project code except for when there are multiple sources of that funding (this is captured by using the grant agreement number in project)

Walk through cross-walk tool

Cross-walking your chart to the UCOA

- What should I do if I'm cross-walking my data and a segment/code is "missing" from the UCOA...
 - Send us an example!
 - describing business case for the transaction and any related necessary reporting requirements

Business Rules

Business Rules

- The following Rules will be applied to the UCOA in eFinancePLUS. For those not on the system by FY20 the rules will be applied to the FY20 Expenditure and Revenue data loaded into the data warehouse.

Business Rules -General

A	Objects 450, 710, 720, and 740 shall only be used with Function series 4000 or a prior year adjustment Function 5210
B	Function 3100 – Food Service shall only be used with Program 15 – Food Service (but program 15 can be used with other functions)
C	Program 24 – Early Childhood Special Education (ECSE) should only be used with the PreK level (01)
G	Title I 4250 should always be used with program 10
H	300 series funds (capital) should only be used with function series 2700s, 4000s, and 5000s

Business Rules -General

I	300 series funds should only be used with program series 10, 20, and 30
J	400 series funds should only be used with program series 10, 20, and 30
K	400 series funds should only be used with functions 5110, 5020, 5090, 5210, 5390
L	400 series funds should only be used to pay principal (5-831) and interest (obj 5-832)
N	program 23 should always use a 600 series fund

Business Rules -General

O	objects 5-594 and 5-595 should always be used with student tracking (project code)
Q	Revenue 1600 should always be used with a 900 series fund (agency)
R	Revenue 1600 should always be used with school locations (1000 series)
S	Revenue 1600 should always be used with a student activities project code
T	Program 11 should never be used with a 3000 series function

Business Rules -General

U	program 24 should only be grand level codes preK and elementary (01, 11, 12, and 13)
V	program 21 and 22 should never be used with 3000 series or 4000 series function codes
W	program 21 cannot be used with function 2510, 2314, 2315
X	program 21 cannot be used with objects 5-593, 5-342, 5-566, 5-567

Business Rules -Governance

A	Only Tech centers shall be able to use 30 series programs
B	Only SUs shall be able to subgrant funds (Function 5500, object 892)
C	Only SUs/SDs shall be able to book to special education program codes (20 series)
D	Only districts who are a member of an SU shall be able to book assessment expenses (object 593)
E	Only SUs can received assessment revenue (Revenue 1931)

Business Rules -Governance

300 series funds should only be used with district locations
K (2000s/3000s) or vocational centers (5000 series)

400 series funds should only be used with district locations
L (2000s/3000s) or vocational centers (5000 series)

4000 series location (SU) should only be used for mult-district
M entities - ie Not for use by single districts

Handbook II

Subgrant (SUs only)

Updating for new UCOA

Step	Books	Transaction Description	Fund	Location	Level	Program	RevSource	Function		Type	Account (Obj/Rev/BS)	Dr/Cr	Amount
1	SU	Receive XXX	101	SU	51	15	4			R	4450	Cr	250000
	SU	Cash	101							BS	101	Dr	250000
2	SU	Subgrant to District	101	SU	51	15	4	5500		E	892	Cr	50000
	SU	Cash	101							BS	101	Dr	50000
3	District	Receive XXX	101	District	51	15	4			R	2450	Cr	50000
	District	Cash	101							BS	101	Dr	50000
4	District	Spend	101	District	51	15	4	3100		E	571	Dr	1500
	District	Cash	101							BS	101	Cr	1500

School-wide (SU)

Updating for new UCOA

Step	Books	Transaction Description	Fund	Location	Level	Program	RevSource	Function	Type	Account (Obj/Rev/BS)	Dr/Cr	Amount
1	SU	Receive Title I Funds	201	SU	51	100	4250		R	001	Cr	10000
	SU	Cash	201						BS	101	Dr	10000
2a	District	Spend Schoolwide	202	sch1	51	100	9901	1100	E	100	Dr	100
	District	Cash	202						BS	101	Cr	100
2b	Complete AOE 3.0 reporting and wait for payment (final breakdown of the draw)											
3	SU	Transfer-out portion of Title I (all schools)	201	SU	51	100	4250	5390	E	919	Dr	1000
	SU	Interfund Receivable	201						BS	132	Cr	1000
4	SU	Transfer-in to Schoolwide	202	SU	51	100	5200		R	001	Cr	1000
	SU	Interfund Receivable	201						BS	132	Dr	1000
5	SU	Subgrant to sch1	202	SU	51	100	9901	5500	E	892	Dr	100
	SU	Cash	202						BS	101	Cr	100
6	District	Receive Schoolwide Reimbursement	202	sch1	51	100	2901		R	001	Cr	100
	District	Cash	202						BS	101	Dr	100

School-wide (SD)

Updating for new UCOA

Step	Books	Transaction Description	Fund	Location	Level	Program	RevSource	Function	Type	Account (Obj/Rev/BS)	Dr/Cr	Amount
1	SD	Receive XXX (e.g. Title I Funds)	201	SD	51	100	4250		R	001	Cr	10000
	SD	Cash	201						BS	101	Dr	10000
2a	SD	Spend Schoolwide	202	Sch	51	100	9901	1100	E	100	Dr	100
	SD	Cash	202						BS	101	Cr	100
2b	Complete AOE 3.0 reporting and wait for payment (final breakdown of the draw)											
3	SD	Transfer-out portion of XXX (e.g. Title I)	201	SD	51	100	4250	5390	E	919	Dr	100
	SD	Interfund Receivable	201						BS	132	Cr	100
4	SD	Transfer-in to Schoolwide	202	Sch	51	100	5200		R	001	Cr	100
	SD	Interfund Receivable	202						BS	132	Dr	100

Alternative Programs

- Alternative programs may be assigned their own **location code** (6000 series)
- Please notify Sean/Alena if you run one of these programs and send the following info...
 - Description of services provided
 - Name of the program
 - Other state ID(?)
 - Do they operate under the school district's tax ID #?
 - Do they operate in their own building or do they share and with whom?
 - Is it only for the kids in your district or do you accept tuitioning, and under what conditions?
- We will also be sending out a survey to identify these programs more broadly across the state

Program Income

- Spend program income before you expend federal funds
- Need proof of program income spending (accounting records)

Special Education

- Three sources of state funding (UNTIL FY21)
 1. Mainstream Block Grant and matching funds pursuant to 16 V.S.A §2961;
 2. Extraordinary Services Reimbursement and the matching local funds pursuant to 16 V.S.A. §2962; and
 3. Special Education Expenditures Reimbursement pursuant to 16 V.S.A. §2963
- All Revenues & Expenses must be recorded at the **Supervisory Union/Supervisory District** (with the exception of Paraeducators if specified as such in your service plan)

Program	Description
21	K-12 Special Education Eligible for Reimbursement
22	K-12 Special Education Ineligible for Reimbursement
23	K-12 Special Education Collaborative
24	ECSE (Early Childhood Special Education)
29	Other Special Programs

Special Education: Collaborative Programs

- A "collaborative program" is a program created pursuant to an agreement between two or more LEAs in accordance with 16 V.S.A. §267, for the purpose of cooperatively providing special education services.
- Must use an enterprise fund

Assessments (593)

- No longer need to break out assessments by function, can book to Function 2590

Purchased Services (591)

- Book to appropriate Level, Function, & Program
 - E.g. SpEd Transportation (Functions 2711/2712, Programs 21/22)

Indirects

- The indirect rate calculation is completed at any time of the year at the SU/SD level.
 - **First time the SU/SD completes Indirect Cost Rate (ICR) calculations:**
 - Sum allowable expenditures to date → (\$100,000)
 - Multiply by the approved ICR percentage (e.g. 3%) → ($\$100,000 \times .03 = \$3,000$)
 - Reclass calculated expense within grant to...
 - Dr (Function 2490 Obj 913) \$3,000
 - Cr (Rev. 4500 Fund 101) \$3,000
 - **Subsequent ICR calculations:**
 - Sum allowable expenditures to date → (\$200,000)
 - Multiply by the ICR percentage (e.g. 3%) → ($\$250,000 \times .03 = \$7,500$)
 - Subtract claims to date from the YTD amount → ($\$7,500 - \$3,000 = \$4,500$)
 - Reclass calculated expense within grant as before...
 - Dr (Function 2490 Obj 913) \$4,500
 - Cr (Rev. 4500 Fund 101) \$4,500

Nutrition

- **Program:** Always use 15 – Food Services
- **Function:** Use 3100 – Food Services unless another Function is relevant (e.g. 2620 – Maintenance of Buildings)
- **RevSource:** Use mixed source, “Local/State/Federal” – 9, unless a particular federal or state/local source can be identified
- **Fund:** 200 series or 600 series – but rarely fully enterprise fund (confirm with your auditor)
- **Location:** Expenditures should be booked at the school, Revenues should be recorded where they are received (SU/SD), if SU subgrants, should also be recorded as such
- **Level:** location-wide unless specific to a certain grade level

Transportation

- Per statute Supervisory Unions/Supervisory Districts must provide or arrange transportation to/from school in any district in which it is offered
 - Accounting depends on how transportation is provided, but all revenues and expenses must be recorded at the SU/SD level, but should always use Functions 2711/2712
 - Contracted
 - Operated in-house
- All other student transportation (field trips, extracurricular) should be recorded at the district level using Functions 2715/2716

Transfers

- Will no longer automatically include transfers in Allowable Tuition (AT); After AT is calculated, the LEA will have the opportunity to notify AOE if they would like to include a planned transfer in their tuition #
- What rules could we write for the recording of certain types of transfers?
 - Rule 1: Saving for capital construction
 - Rule 2: Underspending Rule (when material effect)?
 - Rule 3: Overspending Rule (when material effect)?

E-Rate

- If rebate received within the fiscal year
 - Net against the expenditure
- If rebate is received after the close of the fiscal year
 - Record as refund of prior year expenditures (Revcode 1980)

Supplies vs Equipment

Equipment Items

- Tangible personal property, including IT systems, having a useful life of more than one year and a per unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity (School District) for financial statement purposes or \$5000.
- The state does not have any requirements for capitalization thresholds at this time.

Supply Items

- All tangible personal property other than those meeting the stated equipment criteria.

Tuition vs Purchased Services

- Tuition → when a student is enrolled at an institution that awards credits toward a diploma and includes regular, vocational, and special education
- Purchased Service → other programs (e.g. Teen Parent program at Lund)

**Disclaimer, this is an AOE conjecture, not a federal definition*

Community Service

- **Program:** Always use 81 – Community Service
- **Function:** Use 3300 – Community Service unless another Function is relevant (e.g. 2700s – Transportation)
- **RevSource:** Use mixed source, “Local/State/Federal” – 9, unless a particular federal or state/local source can be identified
- **Fund:** Depends
- **Location:** Expenditures should be booked where incurred, Revenues should be recorded where they are received
- **Level:** location-wide unless specific to a certain grade level

Sal & Ben & Location

Object	Description	Examples	Location Rule
5111	Teachers	Any licensed professional that provides instruction to students.	For Regular Edu, book at lowest level. If dedicated to a certain school should be associated with school location, if works at multiple schools but has a standard schedule - allocated to each school based on assignment, if no set schedule, and works across multiple schools within a district or SU then book at district/SU. For Special Edu, book at the SU/SD (highest level).
5121	Paraeducator		Book at the SU or SD (highest level).
5131	Substitutes		Book at school (lowest level).
5141	Administration	Highest level of management which may include principals, superintendent, business manager, special edu director, curriculum director, IT director, and other positions having administrative contracts	For Regular Edu book where employed (lowest level). If principal book at school, superintendent book at SU/SD. For Special Edu book at SU/SD (highest level).
5151	Mid-Management/Supervisor	Custodial supervisor, transportation supervisor, food service supervisor, accounting supervisor, HR coordinator and other supervisory positions not under an administrative contract	For Regular Edu, book where employed (lowest level). For Special Edu, book at SU/SD (highest level).
5161	Clerical	Administrative assistant, bookkeeper, registrar	Book where employed (lowest level).
5171	Technical and Professional Staff	Maintenance, grounds keeper, security, bus mechanic, athletic coach, school nurse, librarians, speech pathologist, guidance counselor, psychologist, non-managerial IT staff, electrician, maintenance	For Regular Edu book where employed (lowest level). For Special Edu book at SU/SD (highest level).
5181	Non-Clerical Generalists	Custodian, food service workers, bus drivers, monitors	Book where employed (lowest level).
5191	Other		Book where employed (lowest level).

Sal & Ben & Location

- SU employees that work at specific schools or districts can be assessed back to the district (see example below)

Step	Books	Description	Fund	Location	Level	Program	RevSource	Function	Type	Account (Obj)	Project	Amount
1a	SU	Pay 40% of Music teacher salary and assign to School 1	1	SU	31	110	1931	1101	5	111	Sch1	\$ 200
1b	SU	Pay 60% of Music teacher salary and assign to School 2	1	SU	31	110	1931	1101	5	111	Sch2	\$ 300
2a	SU	Pay 40% of Music teacher salary and assign to School 1	1	SU	31	110	1931	1101	5	111	Sch1	\$ 200
2b	SU	Pay 60% of Music teacher salary and assign to School 2	1	SU	31	110	1931	1101	5	111	Sch2	\$ 300
3a	District	Pay for all regular assessments due to SU	1	Sch1	51	110	9999	2590	5	593	-	\$ 400
3b	District	Pay for all regular assessments due to SU	1	Sch2	51	110	9999	2590	5	593	-	\$ 600
4a	SU	Receive regular assessment revenue	1	SU	51	110	1931	-	4	001	Sch1	\$ 400
4b	SU	Receive regular assessment revenue	1	SU	51	110	1931	-	4	001	Sch2	\$ 600

Updating for new UCOA

Student Tracking

- Use LEA discretionary project code to track student ID (perm #) and attach to expenditures as necessary
- Because rolls over year to year, will need to book an entry to clear at year end

Student Activities

- Always use a Fund in the 900 series
- Use LEA discretionary project code to track as necessary
- Rolls over year to year

Grant Tracking

- Use Project to track grants
 - AOE code will be preloaded with grants flowing through the AOE
 - LEA code can be used for all other grant reporting on grants not flowing through the AOE
- Project will allow you to manage spending by grant award
- Rolls over year to year

Donations

- Which and how do you track donations?
 - Depends on
 - Spending requirements
 - Timeline by which funds must/will be spent (or not)
 - Size of donation
 - Tracking methods
 - Don't track → Misc. Revenue
 - Track where used → e.g. specific student activity account
 - Setup and track as grant
 - To show how the funds were used
 - Special revenue or trust fund

Scholarships

- If you have scholarships on your books, be sure to use 800 series funds

What else do you want to see in the
Handbook II?

Lunch/Workshop Time!