

UCOA

Introducing The Uniform Chart of Accounts.

The Rhode Island Department of Elementary and Secondary Education (RIDE) partnered with the Auditor General and all school districts to implement the Uniform Chart of Accounts (UCOA), an unprecedented reform of Rhode Island's public-school financial reporting. For the first time, school leaders, teachers, parents, legislators, and other education stakeholders will be able to examine fiscal information across schools and districts, on an apples-to-apples basis, reliably.

THE ADVANTAGES UCOA OFFERS ARE:

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

Rhode Island's General Law 16-2-9.3 mandated the formation of an Advisory Council on School Finances, and specified the membership of certain members.

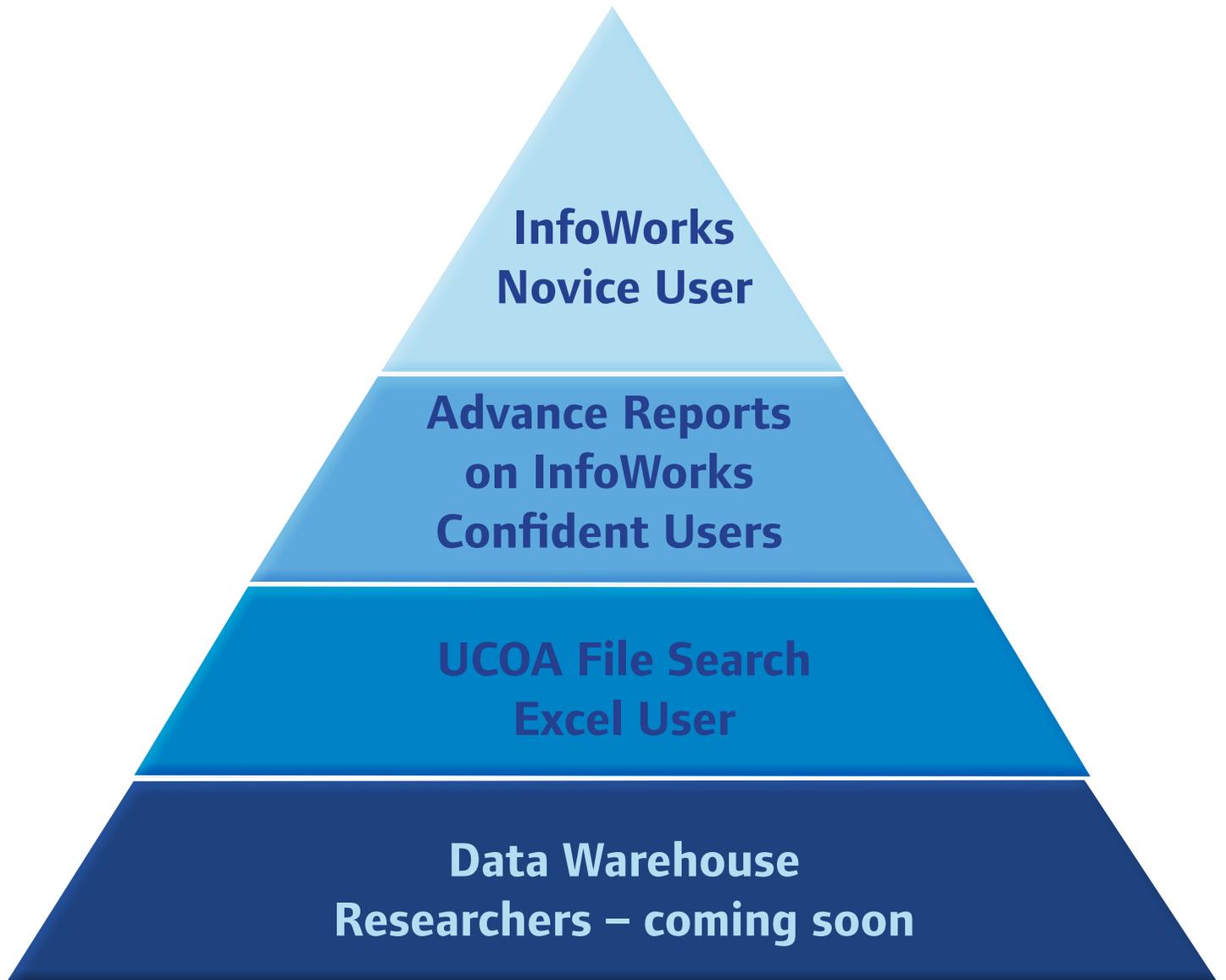
The Advisory Council included representatives from:

- The Office of Municipal Affairs,
- RI Association of School Business Officials
- RI Association of School Committees
- Office of the Auditor General
- RI Public Expenditure

The Rhode Island Department of Education (RIDE) heartily thanks all of our school districts, and particularly the business managers and their staff for the time and effort they put into the completion of this work.



DATA PYRAMID

Access to **UCOA** Data – Now on InfoWorks

As of the 2010-11 school year, every Rhode Island school and district share the same accounting codes in their financial systems. Rhode Island's Uniform Chart of Accounts (UCOA) standardizes how every dime is recorded, as it flows in and out of our public-education system. From the largest districts to the smallest charter schools, all of the state's educators and policy makers can use the same language, codes and logic as to where each revenue and expense is "posted."



What's New on InfoWorks

[View all >](#)

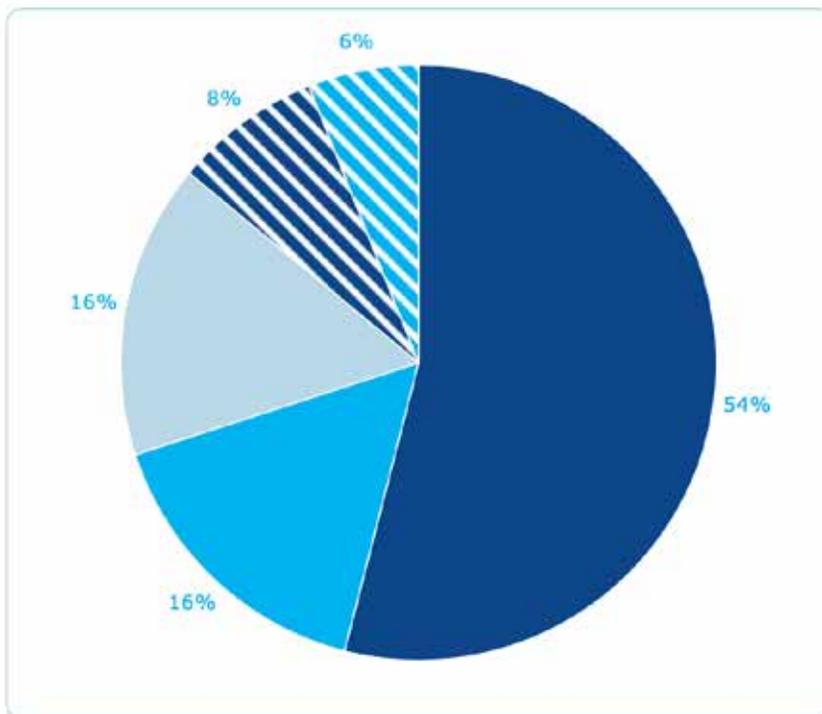
Uniform Chart of Accounts (UCOA) 2010-11 December 2012

UCOA is a fiscal reporting system that allows every school and district to post their detailed financial information using exactly the same methods and account.

[Learn more](#) | [View data](#)

Funding and Resources / Uniform Chart of Accounts (UCOA) % of Total Spending by Function Summary 2010-11 Rhode Island

- Print version (permalink)
- Download data as .csv
- Email a link to this chart



5
Major
Functions

Core Data on InfoWorks

UCOA data are organized by the “Five Major Functions,” the broad areas of any school or district’s expenditures. While these 5 major functions are the main entry points for finding data, UCOA allows the user to look deeper into and across the functions. Users can examine, for example, how dollars from different functions might contribute to math instruction, facilities maintenance and school leadership.



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InfoWorks! Rhode Island Education Data Reporting

Statewide Data | School and District Data | Data Finder | **Advanced Reports** | Understanding Data | About InfoWorks

Advanced Reports

Each Report has several interactive charts, often including a sortable table that shows the specific numbers that were used to calculate the visual representations. Drag your mouse across the bars to see the name of the School or District, along with the specifics represented by each datapoint. Dropdown menus allow you to change the categories on the axes of certain charts.

Select a category. Click the icons under the year columns to view available Reports.

Uniform Chart of Accounts (UCOA)

Rhode Island / Uniform Chart of Accounts (UCOA)

UCOA divides all expenditures into five functions: Instruction, Instructional Support, Operations, Leadership, and Other Commitments. These tools let you explore how Local Education Agencies (LEA) allocate their resources on a per-pupil expenditure (PPE) basis. While the functions are the main entry points for finding data, you can look across functions for more details. For example, employee benefits and expenditures on subjects such as Art and Science.

Group	Report	2009-10	2010-11
All	All LEA Expenditures by Function		
Benefits	All Employee Benefits, Current and Retired		
Benefits	Medical Benefits by Job Classification		
Benefits	Retirement Benefits by Job Classification		
Function	Instruction Expenditures		
Function	Instructional Support Expenditures		
Function	Operations Expenditures		
Function	Other Commitments Expenditures		
Function	Leadership Expenditures		
Subject	Science Expenditures and NECAP Performance		--
Subject	Art Expenditures		--

Data Guide Download the Data Guide to learn more about the charts and data in these reports.

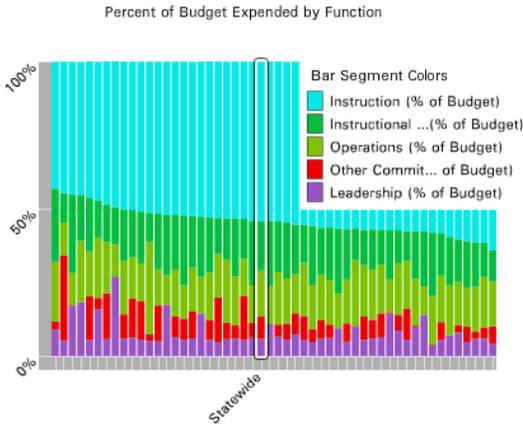
Video Tutorial Watch the Video Tutorial to see advanced features of the interactive charts.

Please note: You must install Adobe Flash to view the charts in these reports.

Advanced Reports on InfoWorks

What you see here is the “landing page” for the Advanced Reports, with UCOA chosen as the topic. The visual representations offer at-a-glance versions of expenditures by different categories. Each of these dashboards has several interactive charts, often including a sortable table that shows the users the specific numbers that were used to calculate the visual representations.

We strongly recommend that users new to the site explore the interactive features. Drag your mouse across the bars to see not only the name of the school or district, but also the specifics represented by each bar or dot on a scatter plot. Drop-down menus allow you to change the categories on the axes of certain charts. Click around. The tool is powerful.



All LEA Expenditures by Function (SY2009-10)

Explore LEA expenditures on each of the five "Functions." The bar chart in the upper right-hand corner shows the percent of each LEA's budget that is allocated to each Function, sorted by Instruction.

The chart below it shows how much each LEA spends overall per pupil while the table shows the per-pupil expenditures by Function.

Please Note:
 * LEA = Local Education Agency
 * PPE = Per Pupil Expenditures
 * ADM = Average Daily Membership (# of students in an LEA)

Select a subset...

Key type: Show All Edit columns...

LEA Name	ADM	Total (PPE)	Instructi on (PPE)	Instructi onal Support (PPE)	Operatio ns (PPE)	Leaders hip (PPE)	Other Commit ments (PPE)
Times 2	643.6	10,905	6,213	1,141	2,428	0	1,124
Cumberlan	4,721.2	11,007	6,212	1,745	1,716	682	652
N.E. Labor	237.4	11,531	6,515	2,587	1,341	0	1,089
Beacon Cl	222.4	11,547	5,995	2,374	1,152	0	2,026
Burrillville	2,487	12,445	6,899	1,601	2,276	968	701
Coventry	5,175.6	12,598	7,747	1,903	1,923	301	725
Barrington	3,335.8	12,682	7,729	2,009	1,690	644	611
North Smi	1,803	12,723	6,776	1,787	2,728	712	721
Compass	152.9	12,748	7,298	2,134	1,412	54	1,849
Learning	399.7	12,784	6,738	2,591	1,599	0	1,857
Segue	59.5	12,922	5,846	2,032	2,681	0	2,364
Pawtucket	8,721.5	12,966	6,703	2,433	1,606	1,545	680
Portsmouth	2,763.4	13,048	7,449	1,795	2,213	818	773
Kingston	179.2	13,164	6,207	1,664	2,692	502	2,099
Foster-Gloc	1,340.3	13,387	7,667	1,515	2,357	694	1,154

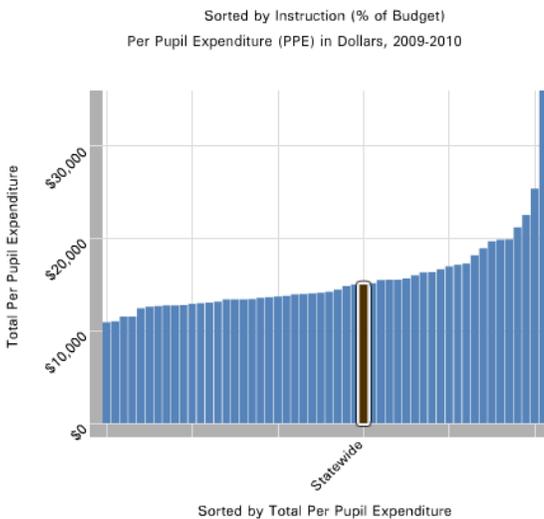
Export Data... Move Selected Items to top

Statewide Uniform Chart of Accounts (UCOA)

UCOA codes of expenditure (by function, institution, instructional support, operations, leadership, and other commitments). These codes are used to report on the UCOA. (UCOA codes that are not used in a particular report will not appear in the report.)

Code	Report	Link	Print
All	All LEA Expenditures by Function		
Benefit	All Employee Benefits, Contract and Salary		
Benefit	Medical Benefits by Job Classification		
Benefit	Retirement Benefits by Job Classification		
Function	Instructional Expenditures		
Function	Instructional Support Expenditures		
Function	Operations Expenditures		
Function	Other Commitments Expenditures		
Function	Leadership Expenditures		
Subcat	Student Expenditures and NDEP Performance		
Subcat	All Categories		

Click on icons for access to interactive charts



<http://infoworks.ride.ri.gov/reports/ucoa/all-lea-expenditures-by-function/2009>

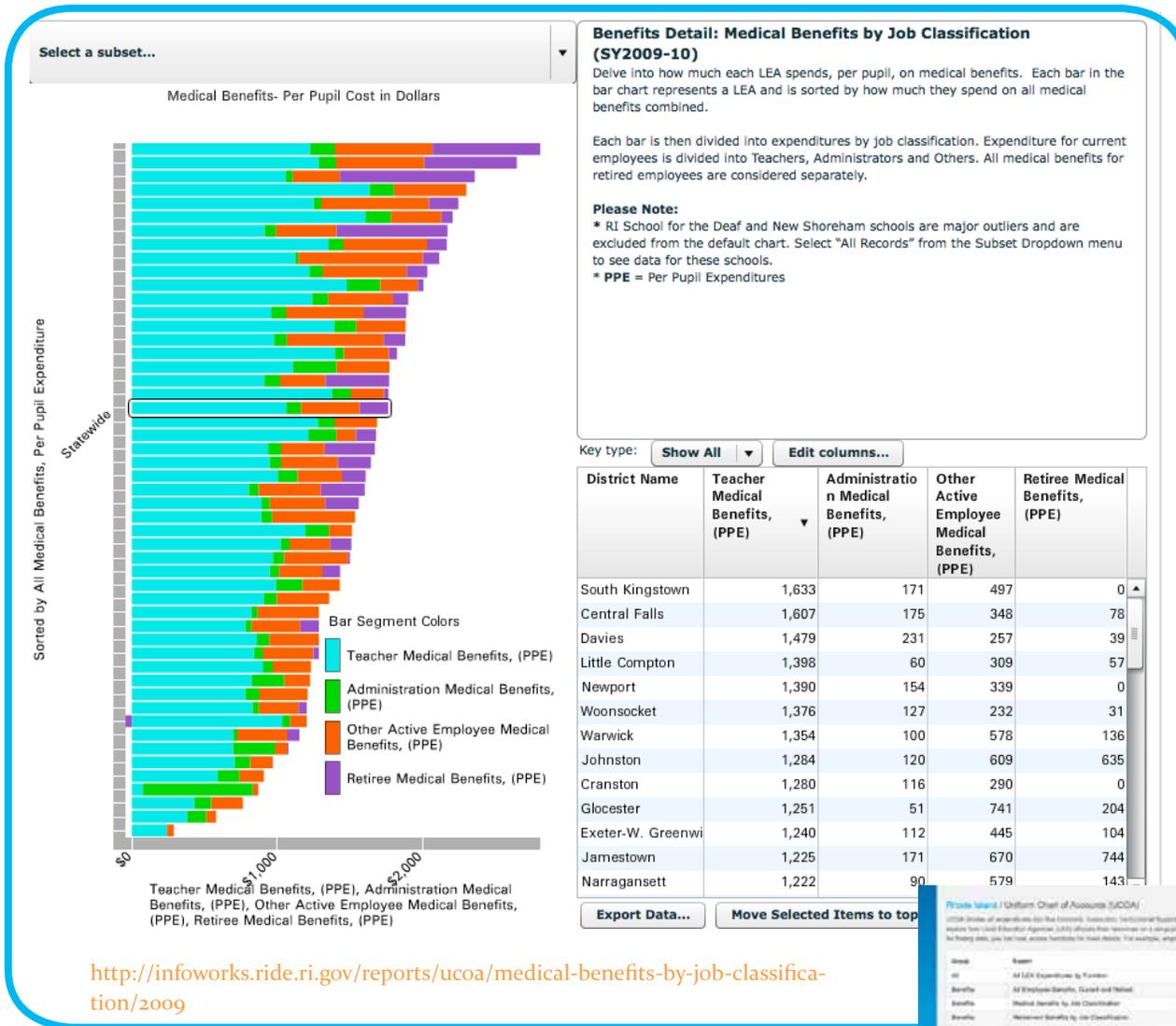
Please note: The Advanced Reports visualization package requires Adobe Flash. If you see an error, it usually means either Flash is not installed on your computer or device, or the version you have is outdated.

UCOA Summary LEA Expenditures by Function

The charts on the upper and lower left include every dollar spent in schools and districts in Rhode Island. The only public education dollars not captured here are those spent at the State Department of Education (RIDE), on behalf of districts, for example, the state's contribution towards teacher retirement.

KEEP CONTEXT IN MIND!

Note that no two bars are alike because each district and school has its own challenges, context and educational strategies. In general, be wary of jumping to any conclusions. When considering any of UCOA's details, consider the context. Schools in rural areas have high transportation costs, for example. Small, stand-alone schools appear to have high leadership expenditures because their administrative costs, while similar to other schools on an individual basis, are divided among a smaller number of students.



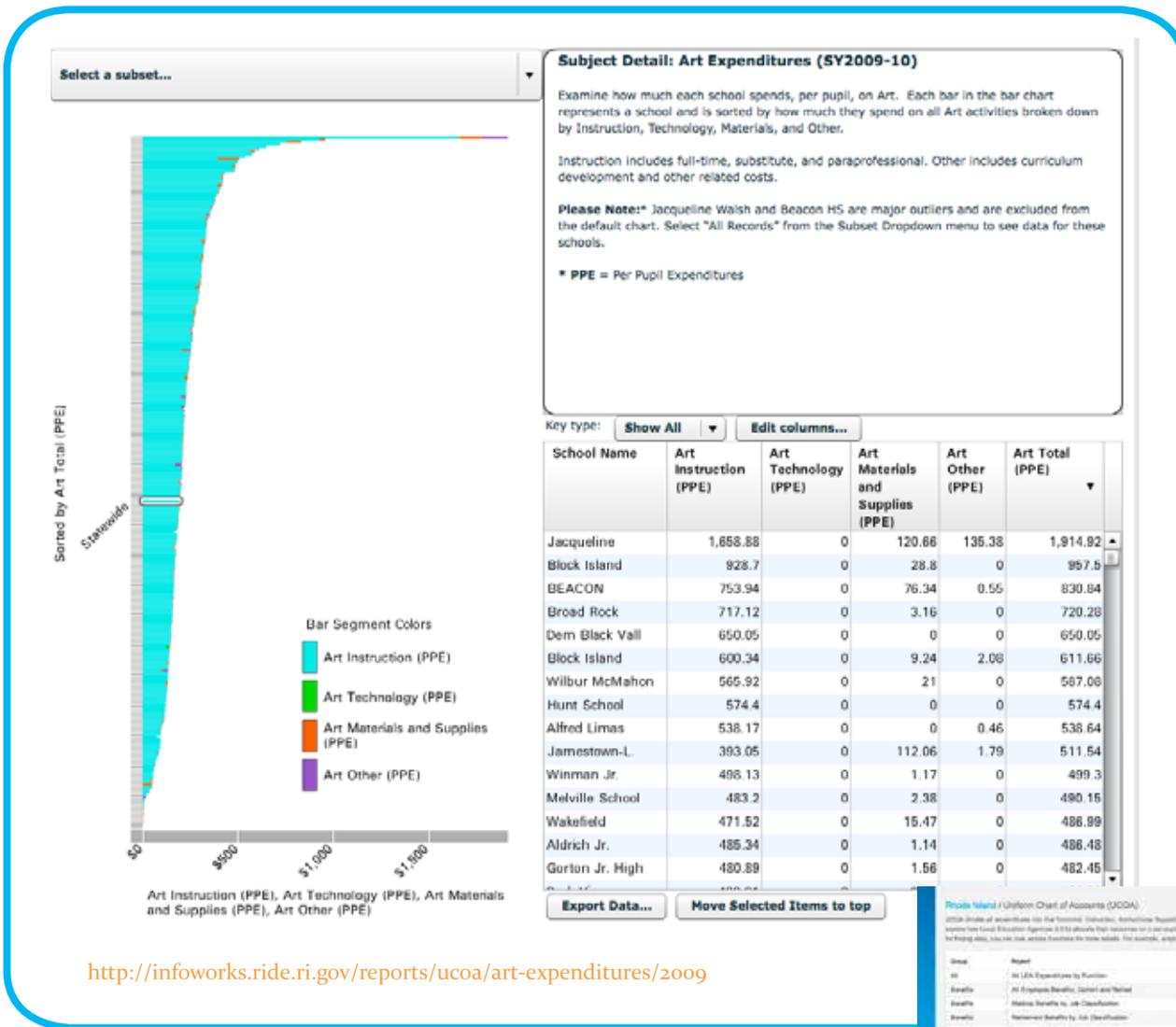
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UCOA Employee Medical Benefits by Job Classification

While the chart on the previous page showed an overview of “Retiree Benefits,” this chart digs deeper into the data. It isolates the medical benefits from the overall benefits, displaying an array of specifics that were represented by the blue bars on the far left of the previous page’s chart.

KEEP CONTEXT IN MIND!

Long-standing, traditional districts have a larger proportion of veteran staff, and therefore a greater number of family medical plans, which are less costly.



Click on icons for access to interactive charts

<http://infoworks.ride.ri.gov/reports/ucoa/art-expenditures/2009>

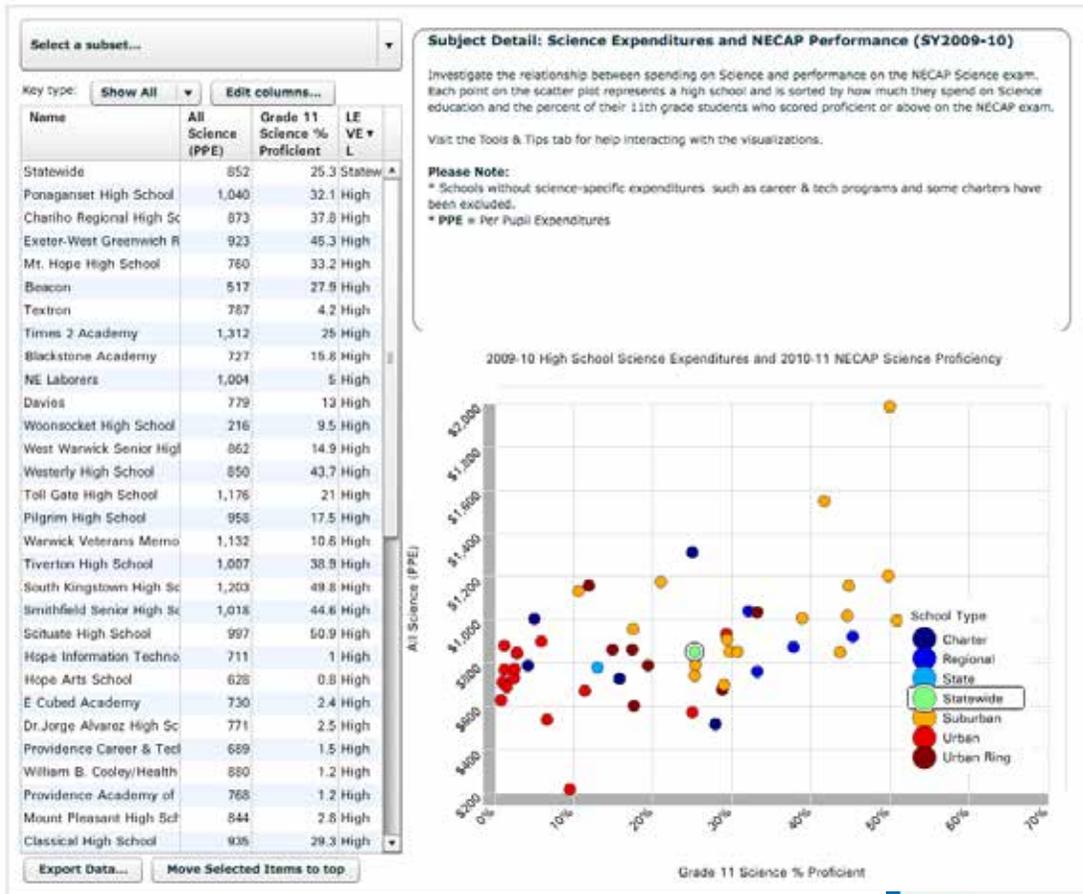
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UCOA Art Expenditures

This chart is an example of the details of an instructional category, by the elementary, middle and high levels.

KEEP CONTEXT IN MIND!

Dedicated art schools, such as Jackie Walsh and Beacon were removed from the chart because their expenditures on behalf of art dwarf that of other schools. But at the bottom, appearing not to support Art, is Davies, a Career-and-Technical school, whose programs focus on such areas as automotive, cosmetology and hospitality. Davies does teach web design and other aesthetic skills, but the costs are posted to their Career and Technical expenditures, instead of Art.



Click on icons for access to interactive charts

<http://infoworks.ride.ri.gov/reports/ucoa/science-expenditures-and-ncap-performance/2009>

Providence / Uniform Chart of Accounts (UCOA)

(2004 version of spreadsheet with five columns: Description, Functional Report, Department, and the Government. These last two columns have been replaced with the UCOA. Please refer to the UCOA report for more information on the functions and the data sets used for reporting. Also, you can click on the icons for more details. For example, you can click on the icon for the UCOA report.)

Group	Report	2009-10	2010-11
All	All Expenditures by Function		
Benefits	All Employee Benefits, Casualty and Travel		
Benefits	Medical Benefits by Job Classification		
Benefits	Retirement Benefits by Job Classification		
Function	Instructional Expenditures		
Function	Instructional Support Expenditures		
Function	Operations Expenditures		
Function	Other Obligations Expenditures		
Function	Construction Expenditures		
Function	Science Expenditures and NECAP Performance		
Interest	All Obligations		

Please note: The Advanced Reports visualization package requires Adobe Flash. If you see an error, it usually means either Flash is not installed on your computer or device, or the version you have is outdated.

UCOA Science Expenditures and NECAP Performance

This chart shows a simple relationship between each school's spending on high-school science and their performance on the statewide New England Common Assessment (NECAP) Science test. For the first time, we can look at data on a subject level, but also link it to other data sets, such as student achievement and survey results. This chart shows how the Dashboards and the fine-grained UCOA data now provide powerful tools for investigating the effects of our investments.

KEEP CONTEXT IN MIND!

All students must be held to high expectations, but conditions and circumstances at the schools vary. Conditions affecting science scores might include outdated equipment, limited access to technology, or students whose families are struggling.

UCOA

Here is where we are now.

- The Herculean task of mapping where every education dollar should be accounted is now done.
- As noted on Page 2, users can download the entire UCOA data set and a set of standard reports from the RIDE website
<http://www.ride.ri.gov/FundingFinance/SchoolDistrictFinancialData/UniformChartofAccounts.aspx>
- An initial set of dashboards provide easy access to subsets within this large data base.
- As the data are used, understanding of our public investments in education will enhance good decision-making.

Here is where we are going.

- UCOA will allow users to see the trends in spending and outcomes, over time.
- We will continue to build out the library of user-friendly dashboards.
- New dashboards will be created in response to frequently requested data.
- The dashboards will continue to incorporate additional data sets to provide snapshots of complex education issues. Additional data sets will include data from opinions-and-perceptions surveys, higher education, early-childhood education and Health. In future, perhaps we'll also have data from the Department of Labor and Training and the Department of Children, Youth and Families.

Thank you for your continued support of Rhode Island students,

Deborah Gist, Ph.D., Rhode Island Commissioner of Elementary and Secondary Education

George D. Caruolo, Chairman of the Board of Regents

Patrick A. Guida, Esq., Vice-Chairman

Colleen Callahan, Ed. D, Secretary

Lorne A. Adrain, Carolina B. Bernal, Dr. Robert Carothers, Karin Forbes, Mat Santos, and Betsy Shimberg

Please refer questions, comments, and suggestions to Cynthia Brown, in RIDE's Office of Statewide Efficiencies. (401) 222-4257 or email cynthia.brown@ride.ri.gov. Or use the feedback form available on the InfoWorks site.