

Introduction

More than \$10.8 billion is spent annually on public education in Connecticut.¹ State spending on public education is one of the largest expenditures in the state budget,² and education spending is generally the largest expense for municipalities across the state.³ With more than 20 percent of the State of Connecticut's annual budget going toward public education,⁴ and education spending representing approximately 60 percent of total expenditures by Connecticut municipalities,⁵ 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 difficult 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.

Connecticut's Expenditure Reporting Practices

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.⁶ All school districts are required to report this information via the method prescribed by the commissioner of the Connecticut State Department of Education (CSDE).⁷ Until the 2017-18 school year, this method has been a form titled the "End of Year School Report," which is often referred to as the "ED001."^{8,i}

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

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

and federal policymakers. However, while local school districts have reported their revenues and expenditures using the same type of form,⁹ this does not mean the data has been comparable across districts. Because school districts have not tracked their revenues and expenditures using a uniform set of standards, different districts may have reported the same type of expenditure on a different line of the ED001.¹⁰ Furthermore, local public school districts, charter schools, and RESCs, which operate magnet schools, have reported their revenues and expenditures on different versions of the ED001, making expenditure comparisons between different school types all but impossible.

Currently, school districts are only required to report their revenues and expenditures on the ED001 in aggregate at the district-level, and not the individual school-level. This means it is impossible to know how much is spent at each individual school, how those resources were used, or how school districts are distributing resources between schools. However, the CSDE is in the process of implementing a new system for district and school-level financial reporting, which is expected to be operable for reporting 2017-18 school year financial data.¹¹

Current Connecticut Law Regarding a Uniform System of Accounting

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.”¹² 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.¹³

A chart of accounts, or uniform chart of accounts (UCOA), is a standardized system of account codes used to categorize revenues and expenditures.¹⁴ A chart of accounts should be understood as an element of a financial information system that links the operations of departments, agencies, and offices.¹⁵ 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.¹⁶

However, Conn. Acts 12-116 does not explicitly require that districts convert their existing chart of accounts to a UCOA. In order to reduce the administrative burden on school districts, the CSDE developed a state-level mapping approach to implementing a UCOA, described later in this document, which was later combined with efforts to become compliant with new, federal fiscal transparency requirements under the Every Student Succeeds Act of 2015 (ESSA).

What ESSA Means for Transparency in Education Spending

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 2002.¹⁷ 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.¹⁸ Additionally, ESSA requires state and school district report cards to be developed in consultation with parents and to be readily available to the public.¹⁹

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, were originally scheduled to go into effect January 30, 2017, but were postponed by the USDE until the 2018-19 school year after it was found that many states required additional time and technical assistance to implement the new requirements. ESSA,²⁰ and its associated regulations, requires:

- States to develop a single, statewide procedure school districts must use to calculate and report district-level per-pupil expenditures.²¹
- States to develop a separate, single, statewide procedure school districts must use to calculate and report school-level per-pupil expenditures.²²
- 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.²³

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 (NCES).
- Requires the inclusion of all funds disaggregated by federal, state, and local sources.²⁴
- Requires separate reporting of the current school district per-pupil expenditures not allocated to public schools in the state.^{25,26}

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 processes. 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.²⁷ 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,²⁸ 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. States are not limited to reporting these categories but must adhere to these as a minimum standard.²⁹

Connecticut's Progress Toward Meeting Uniform Reporting Requirements

The Connecticut Office of Policy and Management (OPM) and the CSDE have tried two different methods for meeting state and federal fiscal transparency requirements. The first method attempted by OPM and CSDE, was to develop a full UCOA, for which they contracted the accounting firm Blum Shapiro to create based off the NCES' *Financial Accounting for Local and State School Systems: 2009 Edition*.^{30,31} However, 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 in fiscal year 2015, the UCOA has yet to be fully implemented.³² In order to reduce the administrative burden on districts, CSDE and OPM determined districts would be allowed to forgo replacing their current charts of accounts with the UCOA,³³ and instead began a project to "map" districts charts of accounts to the UCOA at the state-level, utilizing a crosswalk/mapping tool.³⁴

Although mapping a school district's chart of accounts to the UCOA allows for a standard reporting format across the state — and could potentially allow for revenue and spending data to be reported at the school level — it did not fully alleviate the challenges that existed in the state's mechanisms for education spending transparency, causing the project to ultimately be unsuccessful. Therefore, OPM and CSDE ended the contract with Blum Shapiro in 2017 and began an internal process to reach compliance with state and federal fiscal reporting requirements.³⁵

Additionally, in order to become compliant with ESSA requirements and to solve the challenges experienced during the first attempt to implement a UCOA, the CSDE has developed a new system of financial reporting for districts called the Education Financial System (EFS), which is intended to replace the current ED001 forms by the end of fiscal year 2018.³⁶ In developing the new EFS system, the CSDE brought together a working group of school district business officers to help in the design, which uses the NCES' *Financial Accounting for Local and State School Systems* handbook as a foundation.³⁷

The EFS system will include a standardized set of processes to capture, manage, and report financial and statistical information. Similar to the UCOA mapping technique, EFS has been designed to minimize the administrative burden to school districts by allowing them to keep using their current charts of accounts.³⁸ However, the EFS system is different in that the crosswalk from a school district's general ledger to the new EFS codes will be revised by district staff within the EFS system, and then can be reviewed and manipulated by staff at the CSDE, for quality control.³⁹ EFS data will then be available on the CSDE's EdSight portal.⁴⁰ The CSDE plans to create pre-made reports intended to be easy for members of the public to interpret, as well as make raw data available for a more technical audience.⁴¹

Conclusion

If successful, the EFS will be a significant improvement over the ED001 financial reporting system. It will require all school districts, including RESCs and charter schools, to use the same method for reporting expenditures. It will also provide a set of standard reporting codes for the majority of school district expenditures.⁴² The CSDE will work with school districts to ensure that all revenues and expenditures not currently tracked through their general ledgers will also be incorporated into the EFS.⁴³ EFS is expected to bring Connecticut into compliance with existing state and federal requirements, but it will not allow for the level of fiscal transparency as in states where all districts have converted to a UCOA.

Because each school district will be allowed to continue to track its revenue and expenditures using different sets of account codes, entering district financial data to EFS does not ensure all school districts are classifying the same type of revenues or expenditures in the same way. While both the EFS and the Blum Shapiro UCOA are based on the NCES accounting system, the EFS codes are less specific than the selected codes in the Blum Shapiro UCOA. This will allow districts more flexibility in how they classify expenditures. Within the EFS code categories, school expenditure data will be comparable between schools and school districts. However, the level of detail and transparency the EFS will provide will be less than if all school districts converted their existing charts of accounts to a UCOA.^{44, 45, 46}

Appendix

The Education Financial System, much like the Uniform Chart of Accounts developed by Blum Shapiro and the current End of Year School Report (ED001), is based on the structure of the National Center for Education Statistics (NCES) Financial Accounting for Local and State School Systems handbook published each year.⁴⁷ The following sections provide brief comparisons between the above financial reporting tools along major categories of financial data, and detail the data to be reported in the EFS by every local public school district, charter school, and Regional Education Service Center (RESA) in Connecticut on a yearly basis.

The EFS data coding structure is similar to the structure specified in the ED001 but while the ED001 reported total expenditures for objects and functions, and total revenues across varied sources, the EFS will attach funding source, expenditure object, expenditure function, education type, and several other codes to entries in a district's general ledger. The application of the EFS codes to local education agency (LEA) data is similar in nature to the mapping process of the UCOA implementation, in which a separate code structure is applied to financial data generated by district finance systems for reporting purposes.

Please note that in the EFS, expenditures that must be allocated to the school level from the district level will be done on the basis of salary expenditures (for fringe benefits only) and student enrollment (for all other expenditures).⁴⁸ In addition, general ledger entries are detailed as either Pre-K or not using a simple binary flag, which can be seen in Table 5.⁴⁹ For the actual EFS codes to be used in the reporting process, please see the draft EFS template uploaded to the Connecticut State Department of Education website.⁵⁰

Expenditure – Functions

While the EFS, UCOA, and ED001 coding structures utilize NCES codes for the reporting of expenditure functions, only the EFS and UCOA codes attach expense functions to school-level expenditures.^{51,52} The ED001 provided summary expenditures between objects and functions at the district level.⁵³ The UCOA details 65 expense function codes, while EFS aggregates expenditures to 22 codes.^{54,55} Table 1 below details the expense functions and levels to be reported in the EFS by all LEAs.

Table 1: EFS Expense Functions and Levels⁵⁶

School	Both	District
Support services - students	Instruction	Support services - General Administration
Improvement of instruction	Operation and Maintenance of Plant	Central Services
Library and media services		Other Support Services
Support services - instruction		Student Transportation Services
Support Services- School Based Administration		Transportation to Out of Town Magnet Schools
Minor School Construction		Special Education Transportation on Special Education Vehicles
		Regular transportation to out of town (non-magnet) schools
		Transportation other than to/from home
		Food Services - Current Year Student and Staff Meals
		Food Services - Current Year Reportable Student and Staff Meals
		Food Services - Prior Year
		Enterprise operations
		Facilities Acquisition and Construction
		Debt Service

Expenditure – Objects

While both the UCOA and the EFS data coding structures utilize NCES codes as a foundation for expense objects, the EFS provides aggregation to 29 higher-level NCES codes before the EFS codes are applied. In contrast, the UCOA provides 202 object codes for districts to use when classifying expenditures by object.^{57,58} In one specific example, the UCOA provided 45 accounting codes available for use by districts when accounting for employee benefits, while the EFS structure provides just two codes: employee benefits (B2) and benefits for uncertified staff in certified positions (S4).^{59,60} This categorization is similar to the expenditure objects utilized in the ED001.⁶¹ Table 2 below details the expense objects to be reported at each level in the EFS.

Table 2: EFS Expense Objects and Levels⁶²

School	Both	District
Teacher salaries	Other salaries	Regional HS Assessment (applicable to regional member towns only)
Instructional aide salaries	Employee Benefits	Tuition- for Designated HS
Salaries of uncertified staff in certified positions	Purchased services	Tuition- for Private or Residential Facilities (including out of state)
Benefits for uncertified staff in certified positions	Supplies	Tuition- for Interdistrict Magnet
Technology related purchased services	Property	Tuition- for Interdistrict Cooperative HS
Non-technology related purchased services	Other	Tuition
Purchased property services		Regional HS Assessment (applicable to regional member towns only)
Advertising and printing and binding		
General and Energy Supplies		
Books and Periodicals		
Technology Related Supplies		
Technology Related Hardware		
Non-Technology Related Hardware		
Technology Software		
Other Equipment		
Dues and Fees		
Misc.		

Funding Sources

The funding source detail in the EFS aligns with the funding detail in the ED001 rather than the detail contained in the UCOA. This occurs because the EFS is strictly a reporting solution like the ED001, and does not require the implementation of a UCOA at the local level. Therefore, the EFS will not include fund detail or similar items specified in the UCOA. This results in greater aggregation of funding sources reported, as seen below. Table 3 below details the funding source codes included in the EFS data coding structures.

Table 3: EFS Funding Sources⁶³

Description
Local Budget Appropriation
Federal Funds
State Funds Not In Local Appropriation
Private Funds
Medicaid Funds
Other Local Funds – Excess Cost Special Education Grant and/or State Agency Placement Grant
Other Local Funds – Additional Special Education Tuition
Other Local Funds – Magnet School Transportation Grant
Other Local Funds – School Construction Progress Payment Grant for Minor Remodeling
Other Local Funds – Other
Unliquidated Encumbrances from Prior Year
Local Tax InKind
Federal InKind
State Inkind
Private Inkind
Medicaid Inkind
Other Local InKind

Education Types

While the UCOA included 48 detailed program codes such as “Fine and Performing Arts” and “Mathematics,” the EFS coding structure aggregates most education program detail into “Regular Education” in a manner similar to the ED001 distinction between regular and special education.^{64,65} The EFS also distinguishes between special education expenditures as per Conn. Gen. Statutes ch.164, § 10-76fⁱⁱ and other special education expenditures in a manner similar to columns 1 and 2 in Schedule 4 of the ED001 while the UCOA included a single special education code.^{66,67} Expenditures not related to regular or special education have six additional education type codes available for use. Table 4 below details the education types included in the EFS.

Table 4: EFS Education Types⁶⁸

Description
Regular Education
Special Education other
Special Education 10-76f
Nonpublic Education
Adult/Continuing Education
Community Services
Tuition-Based Summer School
Non-Elementary/Secondary Educational Services
Other Non-Reportable Expenditures

ⁱⁱ Conn. Gen. Statutes ch. 164, § 10-76f defines special education expenditure types such as instructional personnel; equipment and materials; tuition; transportation costs; rent; and consultant services for use in calculating the net cost of special education, which is the total of the above expenditure categories less state and federal funds; private grants; tuition used to implement programs; Medicaid payments; and expenditures used to support gifted and talented education per Conn. Gen. Statutes ch. 164, § 10-76a(5)(b).

For specific information regarding Conn. Gen. Statutes ch. 164, § 10-76f expenditures versus other expenditures, please see: Connecticut State Department of Education. (2017). *End of Year School Report (ED001) Instruction Manual School Year 2016-17*. Retrieved from http://www.sde.ct.gov/sde/lib/sde/PDF/dgm/formsinst/ed001/ed001_2017ins.pdf.

Example EFS Coding

CSDE has provided sample coding of a district general ledger extract, which is reproduced below in Table 5. Please note the inclusion of the CSDE location code, which appears to be the primary indicator of school-level expenditures. The columns in green are the EFS codes that are applied to the output from a LEA's general ledger, seen at right in orange.

Table 5: EFS Data Entry Template⁶⁹

Data Entry Columns							General Ledger Extract		
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	ACCOUNT DESCRIPTION	ACCOUNT
1	1000	S1	1	Y		0430411	\$152,909.40	Barnes Magnet School Student T	1000-01-21-1000-1-000-000-000-510005-
1	1200	S2	1	N		0430412	\$3,133.21	Barnes Plant Operations Water	1000-01-60-2610-1-000-000-000-410001-
2	1511	S3	2	Y		0430413	\$26,253.28	Capital Reserve Projects	1000-01-61-2620-1-000-000-000-720001-
3	1000	S4	1	N		0430414	\$2,737.98	Barnes Security Services Sonit	1000-01-62-2660-1-000-000-000-500001-
2	1000	S5	1	Y		0430415	\$867,487.97	Goodwin Instruction Certified	1000-04-01-1000-1-000-000-000-101010-
5	2100	S6	1	N		0430416	\$4,437.19	Goodwin Instruction General Su	1000-04-01-1000-1-000-000-000-610001-
6	2200	S7	2	Y		0430417	\$4,801.87	Goodwin Instuction Instructiona	1000-04-01-1000-1-000-000-000-610002-
2	2210	S8	1	N		0430418	\$83,681.23	Goodwin Phys Ed/Health Certifi	1000-04-09-1000-1-000-000-000-101010-
1	2300	S9	2	Y		0430419	\$3,189.00	Goodwin Student Activities Stu	1000-04-10-1000-1-000-000-000-151013-
7	2150	S10	3	N		0430420	\$49,124.88	Goodwin Art Certified Staff	1000-04-12-1000-1-000-000-000-101010-
3	2240	S11	1	Y		0430421	\$2,855.06	Goodwin Art Instructional Supp	1000-04-12-1000-1-000-000-000-610002-
1	3100	S12	2	N		0430422	\$67,771.46	Goodwin Music Certified Staff	1000-04-13-1000-1-000-000-000-101010-
2	2700	B1	1	N	1	0430000	\$66,484.56	Certified Staff	2000-40-01-1000-5-000-000-000-101010-17410

Endnotes

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- ² Connecticut General Assembly, Office of Fiscal Analysis. (2017). *Fiscal Note: SB-1502 An Act Concerning the State Budget for the Biennium Ending June 30, 2019, Making Appropriations Therefor, Authorizing and Adjusting Bonds of the State and Implementing Provisions of the Budget*. Retrieved from <https://www.cga.ct.gov/2017/FN/2017SB-01502-R00-FN.htm>.
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- ¹² Conn. Acts 12-116, Section 15a.
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- ¹⁴ 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>.
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- ¹⁷ Every Student Succeeds Act, Pub. L. No. 114-95, 129 Stat. 1802 (2015).
- ¹⁸ Every Student Succeeds Act, Pub. L. No. 114-95, § 1111(h), 129 Stat. 1802, 1846-51 (2015).
- ¹⁹ Every Student Succeeds Act, Pub. L. No. 114-95, § 1111(h), 129 Stat. 1802, 1846-47 (2015).
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- ²³ 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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- ²⁵ 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).
- ²⁶ 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.”
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