

Vermont School District UCOA and SSDDMS

Vermont Agency of Education

Updated February 27, 2024

Agenda

- A brief overview of the Vermont School District Universal Chart of Accounts (UCOA)
- Brief update on the Shared School District Data Management System (SSDDMS)

What is the COA?

- A COA is a list of financial accounts and reference numbers, grouped into categories, such as assets, liabilities, equity, revenue and expenses, and used for recording transactions in the organization's general ledger.

UCOA Status

- All School districts are using the UCOA.
- We have collected School Finance data under the UCOA since FY2020.
- Handbook II
- VASBO's Handbook II committee

Uniform Chart of Accounts (UCOA) for Vermont School Districts

EXPENSE

Fund	Location	Level	Program	RevSource	Function	Type	Object
XXXX	XXX	XX	XX	X	XXXX	X	XXX
4	3	2	2	1	4	1	3

(20)

REVENUE

Fund	Location	Level	Program	RevSource	Function	Type	Revenue
XXXX	XXX	XX	XX	X	XXXX	X	XXXX
4	3	2	2	1		1	4

(17)

BALANCE SHEET

Fund	Location	Level	Program	RevSource	Function	Type	BS
XXXX	XXX	XX	XX	X	XXXX	X	XXXX
4						1	4

(8)

Examples

Expenditures

Fund	Location	Level	Program	RevSource	Function	Type	Object	Amount
1001	101	11	21	0	1101	5	611	\$ 500.00
General Fund	School A	Elementary	Special Ed	State/Local	Direct Instruction	Expense	Supply	

Revenue

Fund	Location	Level	Program	RevSource	Function	Type	Revenue	Amount
1001	201	11	11	7	XXXX	4	3110	500,000.00
4	District A	Elementary	Regular Education	State		Revenues	Ed Spending Grant	

Fund

- A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
- The UCOA specifies generic fund categories (e.g. general, special funds, enterprise funds etc.)
- Special funds will be set up by AOE and LEAs as needed for each grant so it may be easily queried and reviewed and for grant tracking.

Fund	Description
1000	General
2000	Special Revenue
3000	Capital Projects
4000	Debt Service
5000	Permanent
6000	Enterprise
7000	Internal Service
8000	Trust
9000	Custodial

Location

Identifies to which type an entity a transaction is tied...

- **School (1XX)**
- **Town district (2XX)**
- **Union district (3XX)**
- **Supervisory union (4XX)**
- **Vocational school (5XX)**
- **Alternative program (6XX)**
- **Campus (7XX)**

Single districts DO NOT need to set up accounts for the “SU” location, this is solely for reporting purposes at the AOE

Level

- 01 – Pre-K
- 11 – Elementary
- 31 – Secondary
- 41 – Adult
- 51 – Location-wide

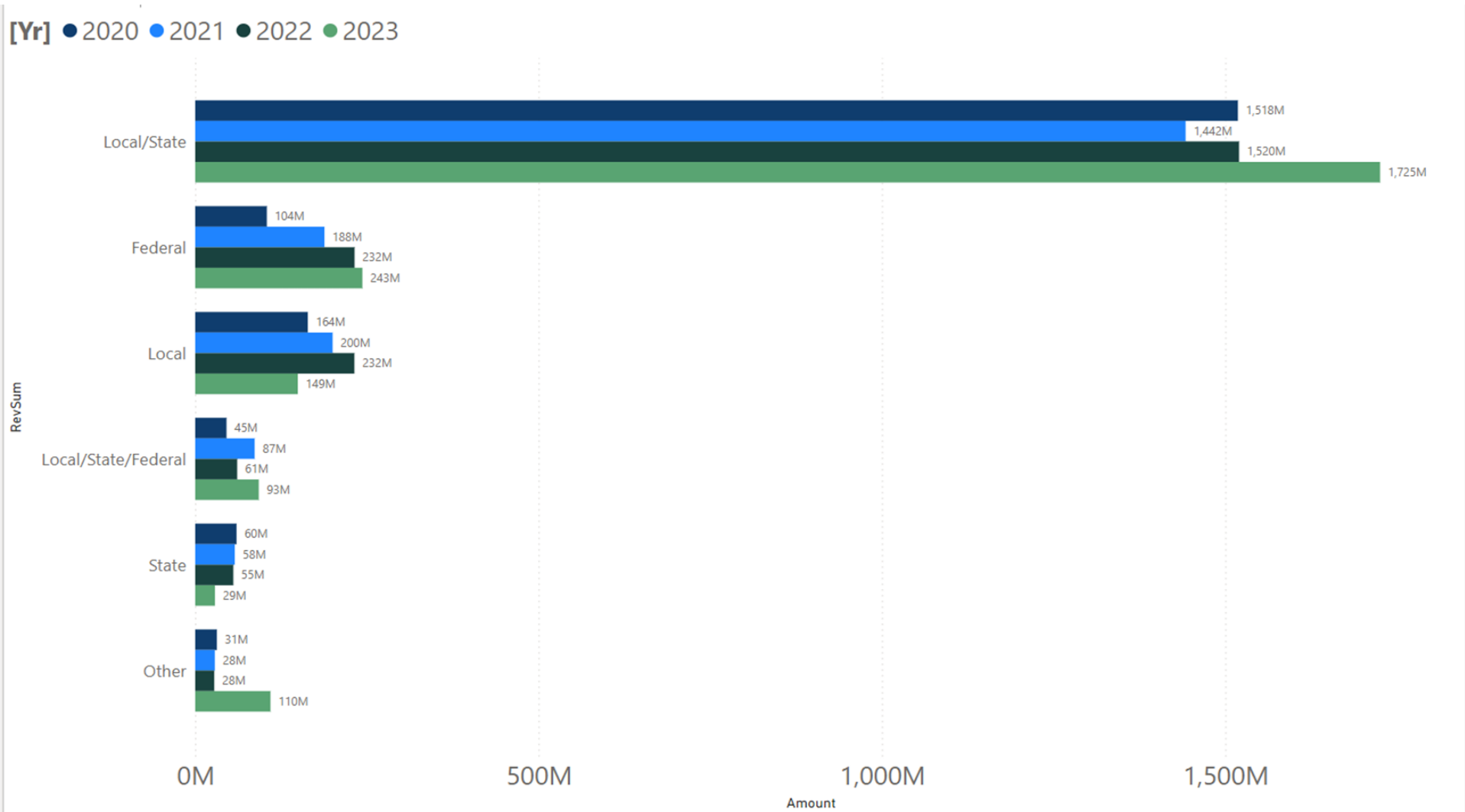
Program

Program	Description	Program	Description
11	Regular Education	41	English Language Learners
12	Academic Summer School		Non-Special Ed Alternative (and at-risk)
13	21st Century Program	42	Education Program
15	Food Service	43	Gifted & Talented Programs
21	K-12 Special Education Eligible for Reimbursement/NOW: MOE		All Other Elementary/Secondary
22	K-12 Special Education Ineligible for Reimbursement/NOW: Not Eligible for MOE	49	Instructional Programs
23	K-12 Special Education Collaborative	50	Nonpublic School
24	ECSE (Early Childhood Special Education)	60	Adult/Continuing Education
25	CEIS	70	Community/Junior College Education
26	Prop/Share	81	Other Community Services
29	Other Special Programs	91	Athletic Activities
31	Vocational Regular	92	Non-Athletic Co-Curricular Activities
32	Vocational Special Education	98	Enterprise Programs
			Other Co-curricular and Extracurricular
		99	Programs

RevSource

RevSource	Description
0	Local/State
1	Local-Restricted
2	Other-Restricted
3	State-Restricted
4	Federal-Restricted
5	Local
6	Other
7	State
8	Federal
9	Local/State/Federal

Revenue Source



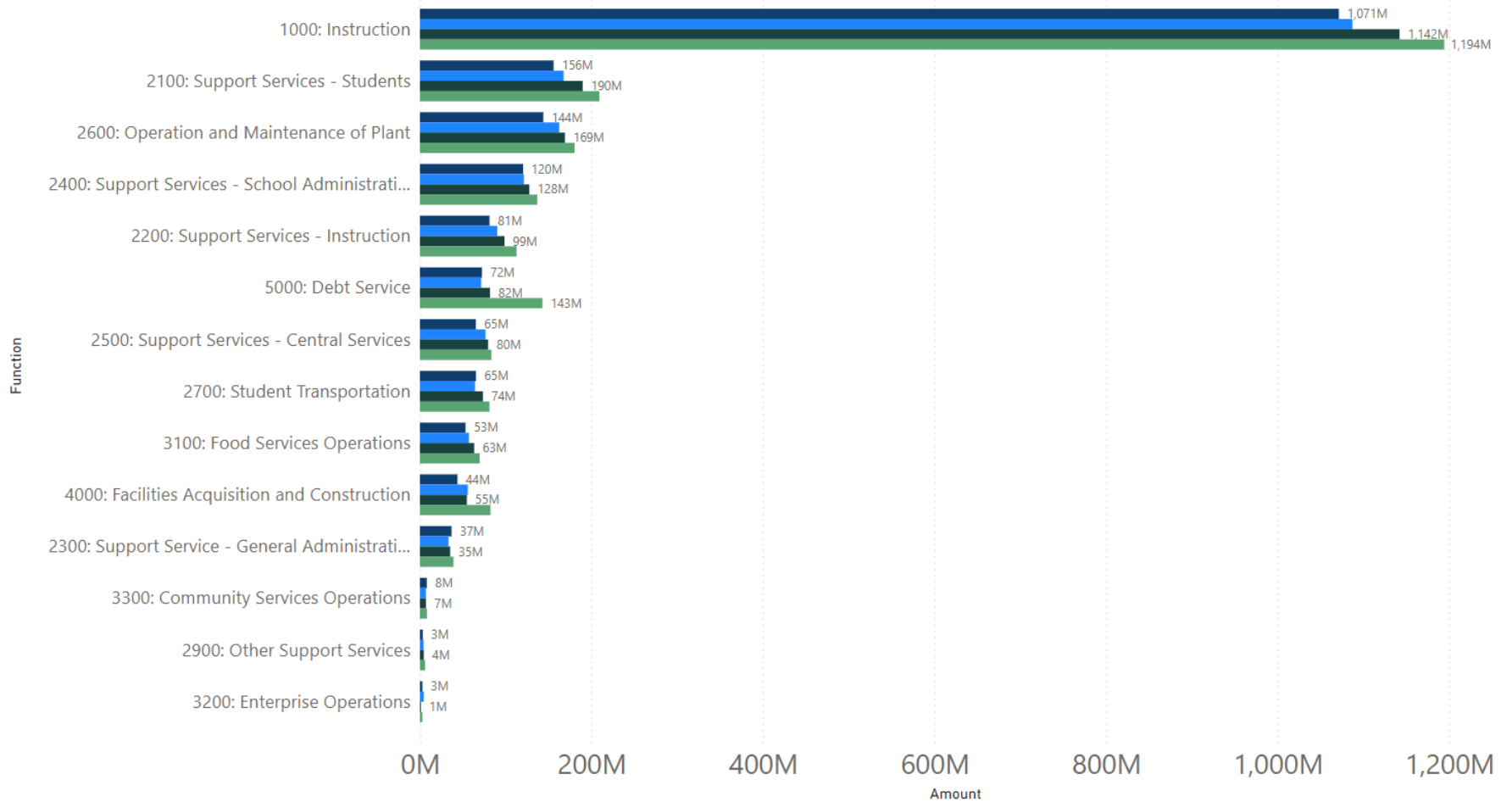
Function

Function	Description
1000	Instruction
1100	Direct Instruction
1200	Special Education
1300	Vocational Education
1400	Athletics
1500	Co-Curricular
1600	Adult Education
2000	Support Services
2100	Support Services - Students
2130	Health Services
2150	Speech Pathology and Audiology Services
2200	Support Services - Instruction
2210	Improvement of Instruction
2300	Support Service - General Administration
2310	Board of Education
2400	Support Services - School Administration
2500	Support Services - Central Services
2600	Operation and Maintenance of Plant
2700	Student Transportation
2710	Vehicle Operation
2900	Other Support Services
3000	Operation of Non-Instructional Services
4000	Facilities Acquisition and Construction
5000	Debt Service/Other

The table to the left reflects all rollup codes, each of these may have more specific functions required by the state, some also have local use codes, available for your specification (e.g. Department within Direct Instruction).

Function Code Spending

[Yr] ● 2020 ● 2021 ● 2022 ● 2023



Type

Type	Description
1	Assets
2	Liabilities
3	Fund Balance/Net Assets
4	Revenues
5	Expenses

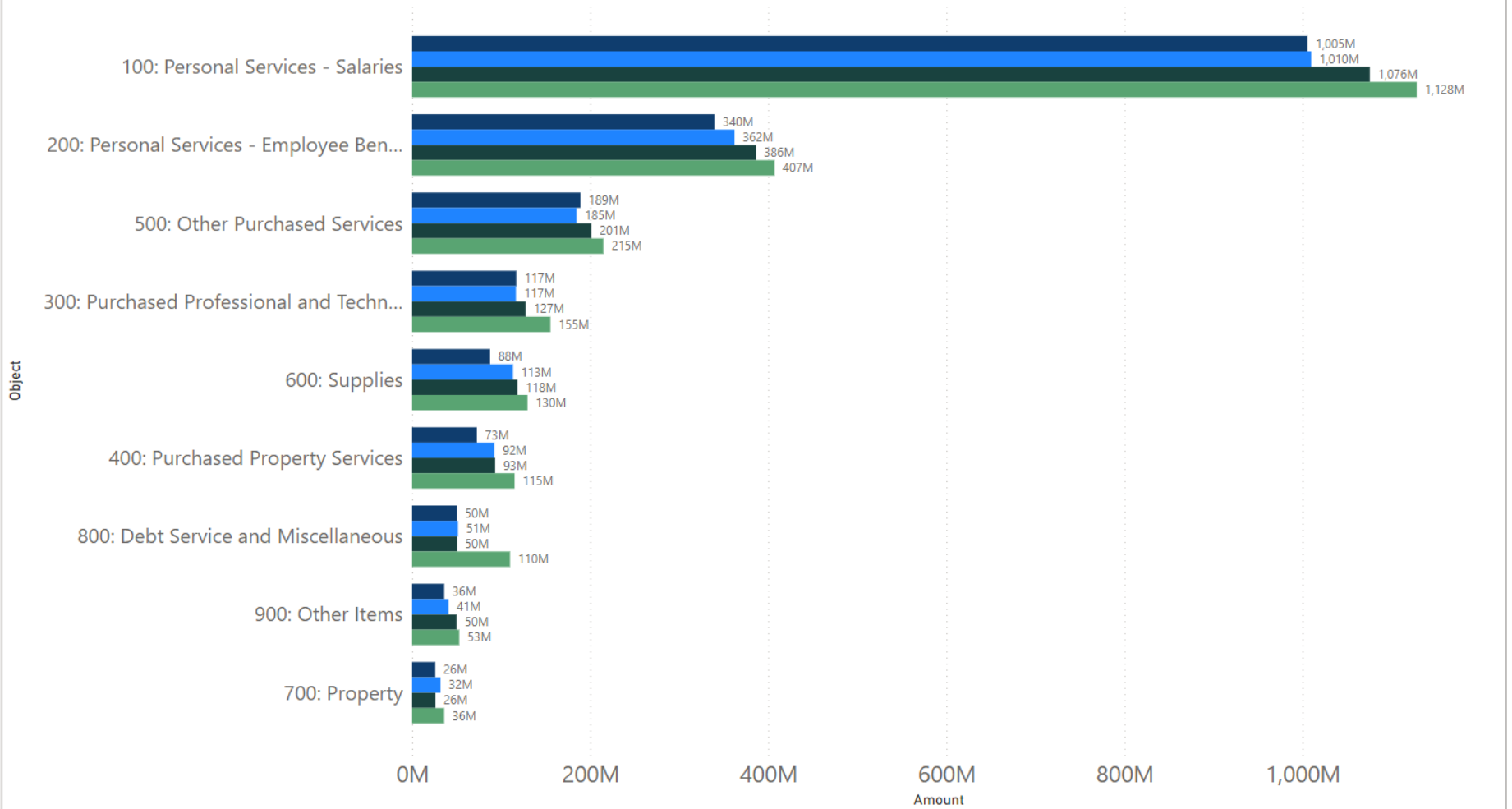
Object

Object	Description
100	Personal Services - Salaries
200	Personal Services - Employee Benefits
300	Purchased Professional and Technical Services
400	Purchased Property Services
500	Other Purchased Services
600	Supplies
700	Property
800	Debt Service and Miscellaneous
900	Other Items

The table to the left reflects all rollup codes, each of these has more specific objects required by the state, some also have local use codes, available for your specification.

Spending by Object Code

[Yr] ● 2020 ● 2021 ● 2022 ● 2023



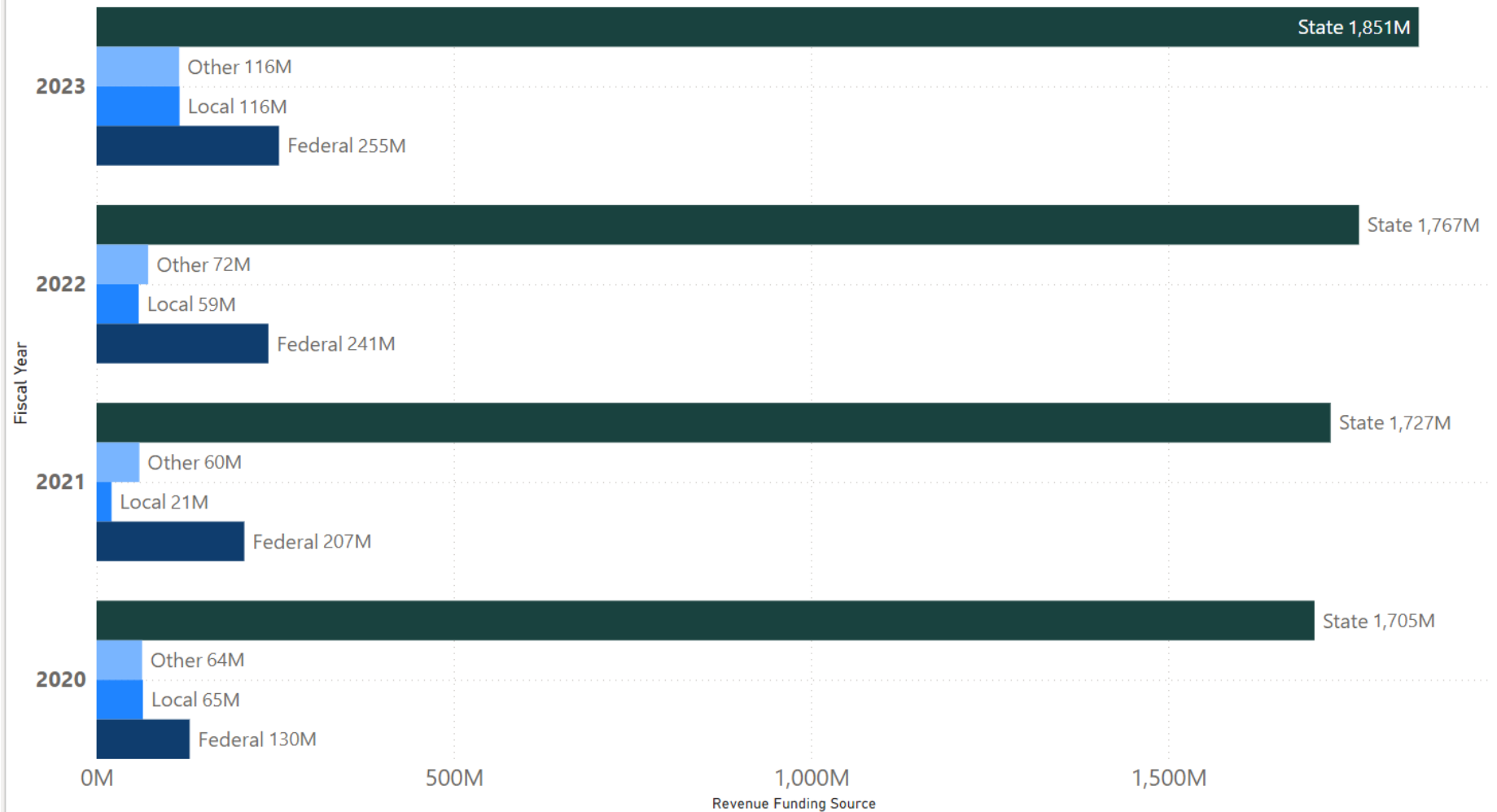
Revenue

Revenue	Description
1000	Revenues from Local Sources
2000	Revenues from Intermediate Sources
3000	Revenues from State Sources
4000	Revenues from Federal Sources
5000	Revenues from Other Sources
6000	Other Revenue Items

The table to the left reflects all rollup codes, each of these has more specific revenue codes required by the state, some also have local use codes, available for your specification.

Revenues

Source ● Federal ● Local ● Other ● State



Job Class Codes

Job Class	Long Description	Job Class	Long Description
101	Regular Education Pre-K Teacher	223	Behavior Interventionist
102	Regular Education Kindergarten Teacher	224	Reading Interventionist
103	Regular Education Elementary Teacher	225	Math Interventionist
104	Regular Education Secondary Teacher	227	School Based Clinicians
105	Career and Technical Education Teacher	301	Title 1 Coordinators
106	Special Education Ungraded Teacher	302	PreK Coordinator
107	Itinerant Ungraded Teacher	303	Curriculum Director
108	Physical Educator	304	Early Childhood Special Education Director
111	Paraeducator	305	ESL Coordinator
109	Teacher of the Deaf and Hard of Hearing	306	Work Study/Work Based Learning Coordinator
110	Intensive Special Needs Teacher	307	School Librarian
201	School Attendance and Social Worker	308	School Library Support Staff
202	School Guidance Counselor PK-6	309	Special Education Director
203	School Guidance Counselor 7-12	310	CTE Education/Adult Education Director
204	School Nurse	311	In-service Training Staff (For non-instructional Personnel)
205	School Psychologist	312	Consulting Teacher
206	Educational Speech/Language Pathologist	401	Principal
207	Audiologist	402	Assistant Principal
208	Occupational Therapist	403	Department Heads
209	Student Assistance Program Coordinator	404	School IT Director/Manager
210	Home School Coordinator	405	School IT Support Staff
211	School Registrar	501	Superintendents
212	School Clerical Staff	502	Assistant Superintendents
213	Nurses Aides/Associate School Nurse	503	SU/SD Clerical Staff
214	Behavior Specialist	504	Bookkeeper
215	Recreation Therapeutic Specialist	505	Business Managers
216	Physical Therapist	506	Human Resources
217	Interpreter	507	SU/SD IT Director/Manager
218	Mental Health Counselor	508	SU/SD IT Support Staff
219	Rehabilitation Counselor	509	Planning, Research, and Development Staff
220	Orientation/Mobility Specialist	510	SU/SD Bookkeeper
221	Athletic Directors	601	Enterprise Operations Staff
222	Education Technologist	602	Community Service Operations Staff
		603	Food Service Staff
		604	Maintenance/Security
		605	Student Transportation Staff
		606	Facilities Acquisition and Constructions

SSDDMS

- What is the Shared School District Data Management System (SSDDMS)?
 - More consistent and timely data.
 - UCOA central management
 - More cost effective
- Stats on the SSDDMS
 - Began implementing districts in FY2019
 - Last SU to implement went live in FY23
 - 19 Supervisory Unions/Districts
 - No longer Mandatory for SU's to join per the Act 66 of 2023.

Questions?

- Email Sean Cousino at sean.cousino@vermont.gov