

## Uniform Chart of Accounts Definitions

- Chart of accounts: A classification structure for an accounting system that systematically organizes the agency's financial data.
- Crosswalking: The process of matching an individual agency's chart of accounts with the UCOA.
- Program Area: The top level of the hierarchy organizing the UCOA. Major programs are grouped by program area, and the accounting detail is summary data of all major programs within a program area.
- Major Program: The middle level of the hierarchy organizing the UCOA. Program activities are grouped by major program. This is the greatest level of detail that the UCOA gathers for expenditures and revenue.

## Expenditures

### **Overview: Reporting expenditures for a Fiscal Year**

Using your financial reporting system data for the agency's fiscal year, report all expenditures for each Major Program. The expenditure categories are:

- The total expenditures on salaries, wages, and fringe benefit expenses for employed staff
- Pass-Through and transfers of dollars from the state health department or a local health department to local health departments and/or other organization
- Direct contracts within major programs to pay for professional work performed by non-agency staff
- All other expenditures for each Major Program

### **General guidelines**

- Only report direct expenditures/actual dollars spent and not budgeted dollars.
- Administration expenditures should be reported both at the Major Program level and at the agency management level (Infrastructure/Capabilities). Do not double count.
- Infrastructure/Capabilities expenditures should be considered as direct cost even though your agency may consider them as Overhead/Indirect Costs. For the Capabilities, please refer to the appropriate section of the guidebook.
  - All Hazards Preparedness and Response
  - Assessment
  - Communications
  - Community Partnerships Development
  - Organizational Competencies
  - Policy Development and Support

### **Specific guidance**

- **Additional programs:** There is not an ability to add rows or categories to the reporting tool, but we have attempted to incorporate a category for "other" in most reporting areas if you have a

local/regional program that does not reasonably fit with one of the more specific designations. We strongly recommend that you add a comment to the reporting tool to describe your entry in order to accurately depict your agency's expenditures.

- **Centralized “pooled” expenditures versus distinct cost centers:** For data to be meaningful and comparable, it needs to be crosswalked into the UCOA major program categories. 100% of expenditures for the fiscal year need to be accounted for. If all expenses are pooled into a single or very small set of cost centers, a valid method for allocating them will need to be established. If you have many cost centers, the expenditure for some may need to be combined into like groupings that align with UCOA categories. Contact the UCOA team for technical assistance with developing an allocation method.
- **Reporting Costs/Expenditures - Direct, Indirect:** The goal is to capture the total costs to provide a capability or program in the fiscal period. For UCOA purposes, costs can only be reported in one category to avoid reporting greater than 100% of total costs in the agency. Costs should reflect the function being performed, regardless of where (or in what cost center) they are performed. Internally, most things considered “overhead” tend to be in an infrastructure or foundational capability category. If your agency is allocated costs from another governmental entity for services performed (such as payroll management or communications) that would otherwise need to be provided in your agency, those allocated indirect costs should be included. No attempt should be made to estimate the cost of resources (facilities, IT, services, etc) that are provided “in-kind” from another governmental entity (county, state), but please add a comment to the data collection instrument that indicates the type of in-kind resources received from the other entity.
- **Reporting Period:** Expenditures need to be reported for the fiscal reporting period in which they occur, regardless of the life cycle of a grant or program. For shorter-term grants, this might result in a mismatch between when costs are incurred/reported and when funding cash flows occur. Adding a comment about special circumstances will help reconcile variances between revenue and expenditures. In the background information, please indicate if your agency uses a cash or accrual accounting method for reporting your revenues and expenditures as well as the timing of your fiscal year.
- **Pass Through versus Contracts:**
  - Pass through dollars usually happens at the state level or when an agency receives a direct grant or contract to provide services. The services would not be conducted within the agency that was passing the dollars on to another agency or organization. Sometimes the agency or organization receiving these pass through dollars is also a public health agency (example: state health department passing dollars to a local health department). To prevent double counting the pass through agency would not show these dollars as direct expenditure whereas the receiving agency would.
  - Contracts for professional public health services provided by individuals who are not agency employees should be considered as direct expenditure for individual programs. These may be short or long term relationships. Contracts for non-professional services should be included in All Other costs for a Major Program.

## FTE

Using your financial reporting system data for the agency's fiscal year, report all FTE for each Major Program.

- **Basis:** For the purposes of UCOA, one FTE is based on the standard of 2080 paid hours per year, including both productive and non-productive time combined. If you use a different hours standard for calculation of FTE, please add a comment in the background information indicating the basis for FTE in your agency.
- **Reporting FTE amounts:** Use your agency's definition of what constitutes an FTE for UCOA reporting. As noted above, please specify your FTE basis definition in the background information, particularly if it varies from the 2080 standard.
- **Personnel Expenditures:** Report the total for each major program category, inclusive of salaries/wages (productive and non-productive), employer payroll taxes, and cost of employer-provided benefits. In background information, please indicate your FTE cutoff (if any) for benefits eligibility. If you have an estimate of the portion of "without benefits" employees in your agency and/or by major program, that would be informative background.
- **FTE Re-allocation Across Major Programs:** This may occur routinely or to meet increased demand in a program area (disaster response, COVID, or other public health emergency). The goal would have personnel expenditures as closely matched to where the expense is incurred, while avoiding any double-counting of costs. For agencies where program areas closely align with UCOA major programs and where a responsibility-center accounting system is in place, allocation should be relatively straight-forward. For agencies who do not have such a system, allocation method will need to be devised (see Centralized "pooled" expenditures FAQ above). Please contact the UCOA team for technical assistance with developing an allocation method.

## Revenues

All revenues need to be accounted for if they are supporting expenditures of your agency. These revenues need to track back to their original source. The revenue categories are:

- Local: government
- State: appropriations from the state legislature or similar body
- Federal: normally direct federal grants or pass-through to an agency
- Fee for Service: dollars paid by individuals for services provided
- Donations: donations, gifts, etc.
- Medicaid and Medicare clinical revenue
- Other Revenue: includes all other revenues not previously specified