TO: Municipal Chief Executive Officers and Municipal Chief Finance Officers
FROM: Robert Dakers, Executive Finance Officer, Office of Finance
DATE: May 18, 2017
SUBJECT: Update – Municipal Benchmarking and Mapping

Since 2015, OPM has been working with municipalities to design, develop and implement a uniform system of accounting for municipal revenues and expenditures in order to present and benchmark municipal financial data to comply with legislation passed by the Connecticut General Assembly. Presently, FY 2014 municipal financial and non-financial data has been benchmarked and is available on the Connecticut Municipal Benchmarking website at https://ucoa.ct.gov/benchmarking/.

This communication is to bring you up-to-date with recent events regarding the project and to remind you of your municipality’s requirement for reporting financial data in accordance with the UCOA as directed by the Secretary of OPM. Recent events are as follows:

**FY 2015 Financial Data Benchmarks Scheduled to Go Live**

The Benchmarks of the FY 2015 financial data that you have uploaded and mapped using the mapping tool to the Uniform Chart of Accounts (UCOA) is scheduled to go live by June 1st. Thank you for having submitted your municipality’s trial balance information and having mapped your local accounts to the UCOA.

For those municipalities that have not yet completed the mapping, please ensure that you have obtained the training for mapping your municipal data and then access the mapping tool at https://ucoa.ct.gov/ to map your FY 2015 financial data. The training manual and training videos may be found at: https://ucoa.ct.gov/training/.

**Lower Level Mapping**

The next phase of the UCOA-Benchmarking project is occurring now, which entails mapping the FY 2014 and FY 2015 municipal trial balances submitted into the mapping tool to a lower level. Local accounts from the trial balances are being mapped by OPM’s Consultant, BlumShapiro to the UCOA at the following additional levels:
For expenditures:
- Department (Tax Assessor, Tax Collector, Communication/Dispatch)
- Major Object (Other Purchased Services – Shared Services, Wages – Overtime)

For revenues:
- Major Object (Intergovernmental revenues – Federal Aid, State Aid, Other)

The changed map will affect FY 2014 and FY 2015 information, and will be the map municipalities will use for their FY 2016 data. BlumShapiro may contact municipalities should they have questions curing the additional mapping effort. Upon completion of the local account mapping, BlumShapiro will subsequently send to municipalities for review their FY 2014 and FY 2015 trial balances along with a crosswalk of their local accounts to the UCOA for this next level of mapping. Municipalities will then have 30-days to review the accounts mapped.

Manual (non-upload) Municipalities
BlumShapiro will use the local account trial balance information submitted for FY 2014 for the additional mapping levels for FY 2014 for municipalities who manually enter financial data. However, BlumShapiro may need to contact municipalities who use the Manual process in the mapping tool to obtain the amounts to enter for the additional mapping levels for FY 2015.

The training manual appendix has been revised for the additional mapping level and may be found at [https://ucoa.ct.gov/training](https://ucoa.ct.gov/training).

Mapping Tool Updated to Accommodate FY 2016 Trial Balance Files

The FY 2016 period is now available in the Mapping Tool and municipalities should now upload and map their FY 2016 financial data. Training videos continue to be available if you need a refresher on mapping your local chart of accounts to the UCOA. If your municipality’s FY 2015 financial information was never mapped, please remember to also complete the FY 2015 mapping. You can access the Mapping Tool at the following link: [https://ucoa.ct.gov/](https://ucoa.ct.gov/)

Municipalities Implementing a New Chart of Accounts

We are aware that there were some municipalities whose trial balance data has never been uploaded and mapped as these municipalities were going through a change in their financial accounting systems or a change in their chart of accounts, with a number of such municipalities converting to the UCOA. BlumShapiro will assist these municipalities for the initial year mapping efforts.

If you should have any questions regarding the status of your municipality’s data or any aspect of this project, please contact Jim harper at BlumShapiro at 860-570-6467 or by email at jharper@blumshapirc.com. You may also contact Bill Plummer at OPM at 860-418-6367 or by email at bill.plummer@ct.gov.

Cc: Joe DeLong, Executive Director, CCM
    Betsy Gara, Executive Director, COST
    Jim Harper, BlumShapiro
    Representatives of the Municipal UCOA/Benchmarking Working Group

450 Capitol Avenue Hartford, Connecticut  06106-1379
www.ct.gov/opm