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**CASBO supports SB 472 AAC STATE FUNDING FOR EDUCATION AND THE BUDGETS OF BOARDS OF EDUCATION, Section #7**, which proposes to delay the implementation of the Uniform Chart of Accounts (UCOA) until the fiscal year ending June 30, 2016.

CASBO remains committed to the successful implementation of the UCOA. We have been responsive to surveys, our representatives are working diligently on the advisory committee to develop the chart, and have sounded the warning that progress has not been sufficient for implementation by fiscal ending June 30, 2015.

Quite frankly at this late date, there is not enough time to successfully implement this system, given that the manual is incomplete, there has been no training, and there is no implementation schedule, including proper time to test, review and develop reporting that is accurate and reliable.

It is our profession opinion, the proposed delay to FY 2015-16 will provide for a successful implementation by:

- ◆ Providing time for a pilot of the UCOA with several representative districts for the 2014-15 fiscal year for testing in the spring of 2015 which will allow for the determination and resolution of any issues.
- ◆ Develop a working implementation schedule that provides sufficient time for implementation meetings with the SDE, manual review, rollout, training, software changes, mapping, testing and reporting.
- ◆ School district budgets should be built with the UCOA in place. The budgeting process for FY 2015-16 will start in October, 2014, for most districts.

If the delay is not approved, we are concerned that:

- ◆ Data collected will not be useful for the desired comparison.
- ◆ There will be confusion on the part of the Board of Education members and the general public in examining the district budgets; which would be counter to the commitment to transparency.
- ◆ Excessive and needless work on the part of district staff and the SDE to correct errors that could have been identified in a pilot study and subsequently avoided.

In summary, we strongly encourage you to support this proposed change to Section #7 of SB 472.