# ANNUAL STATISTICAL REPORT OF SCHOOLS Fiscal Year 2023

Reporting Instructions

**Due By Law**

**August 15, 2023**
**Title 16 V.S.A. Section 242(4)(B)&(C)**

**AOE School Finance**

**Nicole Gray: (802) 828-0178**

VERMONT
AGENCY OF EDUCATION

## Table of Contents


**General Information ..... 4**
Reporting Requirement ..... 4
Purpose of This Data Collection ..... 4
Accuracy of Submitted Data ..... 4
Due Date ..... 4
Data Submissions ..... 4
Statbook Collection and Related Materials ..... 5
Assistance in Completing This Data Collection ..... 5
Signature Required ..... 5
Who Should Complete This Report ..... 5
Important Information & Updates for the FY2023 Statbook Data Collection ..... 6
Chart of Account (Important) ..... 6
Worksheet Changes ..... 6
Edit Check Process Changes ..... 7

**General Instructions ..... 7**
The Vermont "Handbook" and Definitions ..... 7
Glossary ..... 7
Program Codes ..... 9
(Please see Handbook II and the UCOA report for all UCOA Program codes and descriptions) ..... 9
Revenues ..... 9
Expenditures ..... 11
Object Codes Definitions ..... 11
Expenditure Functions ..... 11
1000 Direct Instructional Services ..... 11
2100 Support Services - Students ..... 13
2200 Support Services – Instruction ..... 14
2300 Support Services – General Administration ..... 15
2400 Support Services - School Administration ..... 16
2500 Central Services ..... 16
2600 Operation & Maintenance of Plant ..... 18
2711 Student Transportation - Resident Students ..... 19
2712 Student Transportation - Non-Resident Students ..... 20
2716 Student Transportation - Co-curricular & Extra-curricular ..... 20
2900 Other Support Services ..... 21
3100 Food Service Operations ..... 22
3200 Enterprise Operations ..... 23
3300 Community Service Operations ..... 23
4000 Facilities Acquisition & Construction ..... 24
5010 Other Outlays - Debt Service - School Bus Purchase ..... 25
5020 Other Outlays - Debt Service ..... 25
5210 Other Outlays - Adjustments to Prior Year Expenditures and Payments and/or Repayments to the State Education Fund ..... 25
5390 Fund Transfers - Other ..... 26
5510 Subgrants to Vermont Public LEAs ..... 26
5520 Subgrants to Entities Other Than Vermont LEAs ..... 26

**Expense and Revenue Reporting ..... 26**

**Statbook Crosswalk File Instructions ..... 26**

**Supplemental Worksheets ..... 27**
Main Form ..... 27
SW-1: Tuition Worksheet ..... 28

SW-1 Form ..... 28
SW-6: Transportation Reimbursement Worksheet ..... 31
SW-7: Shared Services and Properties Worksheet ..... 32
SW-7 Form ..... 33
SW-9: Full-Time Equivalents of Students in Non-Regular Education Classes ..... 34
SW-11: F33 Debt Service Worksheet ..... 35
SW-16: Budget Surplus Amounts ..... 36
Submission Form ..... 36

## General Information

### Reporting Requirement

This report is required by the Vermont Agency of Education pursuant to Vermont Statutes Annotated, Title 16, Section 242(4)(B)&(C) under Duties of Superintendents.

### Purpose of This Data Collection

The goal of this data collection is to identify all revenues, expenditures, and other financial transactions for every school district and supervisory district/union in Vermont.

The Vermont Agency of Education is required by statute to collect financial data for purposes of:

- Computing Education Agency grants
- Computing Allowable Tuition (net cost per pupil)
- Complying with State and Federal Reporting Requirements

*Many of the State and Federal annual surveys of education statistics and trends that rely on the data collected here, often serve as input to legislative decision-making.*

### Accuracy of Submitted Data

In order for the Vermont Agency of Education to comply with Federal reporting standards all Statbook submissions must reconcile to district financial audits. **If the Statbook data submitted on or before August 15th does not match the data provided in the audit, then the entity must revise their Statbook and resubmit.**

The AOE will be implementing a new collection practice this year. Throughout the collection period, you will receive email notifications if you are missing any data. On September 1, 2023, if your data has still not been received, your organization will be forwarded to the Business Office so that the funding can be withheld.

### Due Date

The due date for the completed "Annual Statistical Report of Schools", is August 15, 2023. This includes the Expense and Revenue data & the Supplemental Worksheets' data.

***Notice of Intent to Withhold Payment:** Failure to complete the Annual Statistical Report on or before the due date may result in the immediate withholding of all State and Federal funds provided by the Agency of Education.*

### Data Submissions

Instructions for submitting the data can be found in the Statbook Crosswalk template file on the Instructions tab. Please save your template so that the file name begins with your SUID & LEAID information and has a file version number (Exp **SU001 T001 FY23 Statbook.csv**), then **Upload it on the last page of the supplemental worksheets prior to submitting the worksheets to AOE.**

### Statbook Collection and Related Materials

All Statbook materials will be Emailed this year. Materials needed to complete the Statbook collection include reporting instructions, template for importing expenditure and revenue data, and the link for the Cognito Forms to access the Supplemental Worksheets.

### Assistance in Completing This Data Collection

Please refer all requests for assistance to AOE School Finance:
Nicole Gray
Or
Rachel Stanger
Or
Ted Gates

### Signature Required

The Superintendent must sign this report and attest to its accuracy. By signing, the Superintendent attests that to the best of her/his knowledge the information provided is accurate and the school district is in compliance with all requirements of state and federal law.

### Who Should Complete This Report

Completion of this report is required of **ALL** Vermont Local Education Agencies (LEAs) regardless of whether they operate on their own or by joint contract.

- **Multiple-District Supervisory Unions** operating an area program and/or special education collaborative are required to complete this report for all financial information related to those programs as well as any administrative costs.
- **Supervisory Districts** should report any administrative or other costs in the school district report.
- **Town, City, and Incorporated Districts** must complete this report. Districts that do not operate a program for all students in grades K - 12 must include the revenues and expenditures related to tuition payments. Do not duplicate revenues and expenditures related to students involved in a program operated by the supervisory union or supervisory district (i.e., Non-Mainstreamed) even though that program may be physically located in your school building.
- **Union, Unified, Union Districts, Joint Contract Schools, and MUUSD** must complete this report. Note: Towns that are members of a Unified District will not complete a separate report. Their financial information is reported jointly in a single report from the Unified District. Do not duplicate revenues and expenditures related to students

involved in a program operated by the supervisory union or supervisory district (i.e., Non-Mainstreamed), even though that program may be physically located in your school building.

- **Career and Technical Education Centers** must complete this report.

### Important Information & Updates for the FY2023 Statbook Data Collection

This year's collection will be very similar to how we collected this data last year.
Below are the major changes that took place last year, as a reminder.

1. The data will be collected in the UCOA
2. Expense and Revenue data will be collected two ways?
    a. The data will be extracted from the ODS for Efin+ users
    b. Non-Efin+ users will complete the crosswalk excel template
3. All entities will need to complete the supplemental worksheets, which will be done on a web form, using the Cognito forms tool.
4. We have removed the requirement on SW-1 to report special ed tuition. Please do not report special ed tuition on the SW-1, also remember to also not include prior year adjustments in the SW-1 figures, report the full FY21 tuition billed prior to the PY adjustment.

### Chart of Account (Important)

The FY21 statbook collection uncovered a few issues with how the UCOA is being used or crosswalked to. Below are the major issues we see and we will touch on them in this year's training.

a. Many school location codes were not used last year, which does not allow AOE to report correctly under ESSA's per pupil cost by source and by School requirement. Please be sure to follow the UCOA guidance on what location to use, this information is found on the object code tab of the UCOA excel spreadsheet.
b. Tuition was charged to the school location code in error. Tuition payments should only be charged to a School District code (Locations 2xx or 3xx). Coding these costs to a school location will inflate the school per pupil costs. This was corrected globally for the FY20 ESSA PPE report card data.
c. The revsource segment was not used correctly in some cases. Be sure to follow the required revsources, especially for special funds. We use revsource to determine the source of the expenditure and some districts did not use the federal code, so it looks like no federal money was spent on the PPE report.

### Worksheet Changes

Due to reporting in the UCOA we will no longer need the SW-8, SW-12 and SW-15 worksheets.
We have however added a new worksheet in FY20 due to:

**16 V.S.A. § 212**

(9) Establish requirements for information to be submitted by school districts, including necessary statistical data and other information and ensure, to the extent possible, that data are reported in a

uniform way. Data collected under this subdivision shall include budget surplus amounts, reserve fund amounts, and information concerning the purpose and use of any reserve funds.

SW-1 Guidance

- Tuition Paid or received between SU/SDs will be reconciled upon submission. In order for this to tie out it is important for you to make sure you are paying or receiving from the proper entity and that your records match on both sides. For example, if you are sending students to a CTE outside of your SU, make sure you record paying the CTE, not the associated district.
- Do NOT include any adjustments to prior year expenditures or revenues in this worksheet. Adjustments made to prior year, even if based on the allowable tuition calculation, are reported in 5000 series functions or revenue codes.

### Edit Check Process Changes

In this year's Statbook, many business rules are built into the excel template for expenses and revenues and will need to be fixed prior to submission. The majority of edit checks will be performed after the submission of your data. Building on the Statbook data review processes established the last couple of years, after all data for a district has been submitted, we plan to publish the Statbook Review Report to the web, and will work with each SU/SD to resolve all outstanding edits.

**NOTE: Please clear all issues with the crosswalk files prior to submitting them to AOE. Files with issues will be returned this year for correction. Only upload the .csv file with your expense and revenue data, we will not accept the entire excel file this year.**

## General Instructions

**All reports** submitted must have the signature page completed by the Superintendent.

**All dollar amounts** should be rounded to the nearest dollar. Please do not submit amounts with cents.

### The Vermont "Handbook" and Definitions

The *Handbook for Financial Accounting of Vermont School Systems (Handbook II)* contains detailed information about the proper reporting of financial data.
Additionally, you may find useful (and current) information in the revised federal handbook, Financial Accounting for Local and State School Systems: 2014 Edition. The federal handbook is the model for the Vermont handbook, although the individual codes are not identical. Do not hesitate to call AOE School Finance if you have any questions.

### Glossary

**Agency Fund (#9000)** – Funds used to account for financial resources that are held in a custodial capacity by the LEA for individuals, private organizations or other governments. This includes some student activities, employee pension withholdings and taxes collected on behalf of the state

and federal government.

**Capital Projects Fund (#3000)** – Funds used to account for the financial resources used in the acquisition or construction of major capital facilities (other than those of proprietary and trust funds). Bond proceeds are generally recorded in a capital projects fund.

**Debt Service Fund (#4000)** – Funds used to account for the accumulation of resources for and the payment of general long-term debt. Includes both principal and interest.

**Elementary** - Grades kindergarten through six. Revenues and expenditures are reported under Grade Level 11.

**Enterprise Fund (#6000)** – Funds used to account for any activity for which a fee is charged to external users for goods and services.

**Expenditure/Expense** - A charge paid, or accrued but not yet paid, which is presumed to benefit the current fiscal year. Capital construction financed through the sale of bonds or other long-term borrowing is not technically classified as an expenditure, but still requires budgetary control. This category may be reported under Expenditure Function "**4000 - Facilities Acquisition & Construction"**.

**Function** - Describes the activity for which an expenditure is made. The functions of an LEA are classified in broad areas such as: Direct Instruction, Support Services, and Facilities Acquisition and Construction.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Different funds are established to account for financing of specific activities of a school district's operation. Each LEA is expected to report all revenues and expenditures under the proper fund.

**General Fund (#1000)** – The chief operating fund of the school district. This fund is used to account for all financial resources of the school district, except those required to be accounted for in another fund. An LEA may have only one general fund.

**Internal Service Fund (#7000)** – Funds used to account for any activity within the school district that provides goods or services to other funds, school district departments, component units, or other governments on a cost-reimbursement basis.

**LEA** - The abbreviation for "Local Education Agency". Vermont has several types of LEAs: Town, City, Incorporated Districts, Union Districts, Unified Union Districts, Regional Education Districts, Interstate Districts, Joint Contract Schools and Supervisory Unions/Districts. For some purposes Technical Centers are included in the list of LEAs.

**Object** - The type of service or commodity purchased. The Statistical Report requires that every

expenditure be identified within one of several major categories. Some of these major categories are further divided into sub-Objects for more detailed accounting.

**Permanent Fund (#5000)** – Funds used to account for the accumulation of resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the school district's programs.

**Pre-Kindergarten (PreK)** - A school organization composed entirely of any span of ages below kindergarten. Revenues and expenditures are reported under Grade Level 01.

**Program** - A plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The "Handbook" defines several different "programs". All sections of the report require that you allocate expenditures and revenues across the applicable categories.

**Revenue** - An addition to assets which does not incur an obligation and does not represent an exchange of property for money.

**Secondary** - Grades seven through twelve. Revenues and expenditures are reported under Grade Level 31

**Special Revenue Fund (#2000**) – Funds used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for special purposes.

**Trust Funds (#8000)** – Funds used to account for assets that are held by the school district, in a trustee capacity, for others. Generally a trust agreement exists. Scholarship funds may be accounted for in trust funds.

## Program Codes

**(Please see Handbook II and the UCOA report for all UCOA Program codes and descriptions)**

## Revenues

Below you will find a brief description of different sources of revenues and frequently asked questions. For a comprehensive list of revenue codes, please see the UCOA report and Handbook II.

1000 Source of funds: Local

Local source of funds are revenues raised by school districts. Property taxes are a state source of revenue except for Act 144 property taxes, revenue code 1115 (which are restricted to the Manchester and West Windsor Town School Districts per statute) and special property tax assessments, revenue code 1110. Revenues in the 1000 series include tuition revenue, revenue from investments, and contributions raised by the district.

2000 Source of funds: Subgrants Received from other LEAs

Certain funds are sent directly to the Supervisory Unions. The Supervisory Union then, either uses that money to operate a program or subgrants some or all of the money to member districts (with the SU recognizing an offsetting expense under function code 5500) or, in some circumstances, to independent schools operating within the Supervisory Union boundaries (with the SU recognizing an offsetting expense in function code 5510). In order to prevent duplicating revenue amounts sent to member districts, the Supervisory Union records receipt of the funds under the 3000 or 4000 revenue codes and the subgrant to its districts or other entities under the expenditure Function 5500 series.

The districts receiving the money from the supervisory union record it under revenue code series 2000. There are many more revenue codes for grants than for subgrants. If you receive a subgrant that does not have a specific 2000 revenue code, report the revenue in revenue code 2790, Other Subgrants.

For SUs, the sum of subgrant revenue received by all member districts should equal the total amount subgranted by the SU under Function 5500.

3000 Source of funds: State

The 3000 series contains state revenue sent predominantly to districts, with the exception of special education and child nutrition revenues, which are sent to the supervisory union. The major source of revenue from the State is the Education Spending grant. These funds are paid to Town, City, Incorporated Districts, Union Districts, Regional Education Districts and Unified Union Districts. The Education Spending grant is not paid to Supervisory Unions, or Joint Contract Schools.

4000 Source of funds: Federal

Money from federal sources is generally distributed by AOE in the form of grants, which may be restricted or unrestricted. Even though you receive a check from the state, revenue may actually be from a federal source. Record the funds received under the revenue code noted on the check or notice of direct deposit.

Common causes of confusion surrounding Federal Source of Funds:

- Food Service. The money you receive on a monthly basis to help defray the cost of breakfast, lunch, and milk programs is from federal funds. The value of the commodities you receive through the State of Vermont's USDA Donated Food (commodities) should also be recorded here in revenue code 4456, Child Nutrition - Commodities. Since monies received in "State Match Payments" are from state sources, they are not recorded here, but in the 3000 series.
- Other Grants – Directly from the Federal Government. Restricted revenues received directly from the federal government that does not have a specific revenue code listed should be reported in revenue code 4791, Other Grants - Directly from Federal Government. Unrestricted revenue received directly from the federal government is reported in revenue code 4100 if it does not have a separate revenue code.

- Other Grants - through the State. Federal revenues received through the state that do not have specific revenue codes listed should be reported in revenue code 4792, Other Grants - through the State.

- Other Grants - through other intermediate agencies. Federal revenues not received directly from the federal government, through the State of Vermont or as a Supervisory Union sub-grant (with an existing revenue account code) should be reported in revenue code 4793, Other Grants - through other intermediate agencies. 5000-6999 - Source of Funds: Other

  Some funds are not properly classified as current year revenues, but still require budgetary control. The most frequent example is the money received from the sale of long-term bonds to finance school construction. This category also includes any general fund transfers and any adjustments or refunds of a prior year expenditure. Grants distributed by the State from entities other than the federal government are reported in the 5700 series. Medicaid reimbursements are reported in the 5480 series.

## Expenditures

Below you will find a brief description of various expense codes and frequently asked questions. For a comprehensive list of expenditure codes, please see the chart of accounts quick reference document that is shared with the UCOA report.

## Object Codes Definitions

Please see Handbook II and the UCOA report for Object code definitions

## Expenditure Functions

The new UCOA has many more required functions for state reporting, below is high level reporting information.

### 1000 Direct Instructional Services

Direct Instructional Services include all expenditures for the purpose of instruction. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone or correspondence.

Direct instruction is now broken out into 6 categories:
1101 – Direct Instruction
1201 – Special Education
1301 – Vocational Education
1401 – Athletics
1501 - Co-Curricular
1601 – Adult Education

**Note:** All Direct Instructional Expenditures MUST be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. This should **include** any supplemental amounts for co-curricular activities; but **not** bus or lunch supervision, which should be charged to Functions 2700 or 3100.

Include expenditures for such instructional staff as:

- Regular and part-time teachers
- Teacher's aides
- Homebound teachers
- Hospital based teachers
- Substitute teachers (including permanent substitute teachers)
- Teachers on sabbatical leave

Total expenditures for Agency chairpersons or other support staff who teach part-time may be included only if the expenditures relating to their teaching and other responsibilities cannot be prorated using full-time equivalent (FTE) ratios.

Do **not** include expenditures for:

- Full-time principals or the principals' office
- Full-time Agency chairpersons or supervisors of instruction
- School nurses or librarians

**Purchased Services (300-500)** include the purchased professional services of teachers (or others) who provide instruction to students. Computer-assisted instructional (CAI) expenditures would appear here. Travel and travel-related expenditures for instructional staff should be recorded here. **Tuition** payments and any joint contract district **school assessment** for instructional services **should** be recorded here.

Utility services (water and sewage), cleaning services, repairs and maintenance, and other purchased services, such as student transportation, should **not** be recorded under this function. Instead, please record utilities under function series 2600. The portion of the Supervisory Union Assessment used for administrative purposes should **not** be recorded under this function, rather under function series 2300 or 2500.

**Supplies (600)**, which are defined as items that are consumed, worn out or deteriorated through use, may be coded to this function. This includes classroom teaching supplies, audiovisual supplies, textbooks and any other books and periodicals used for instruction.

**Property (700)** includes items which do not lose their identity when removed from a location and are not normally consumed, worn out, or deteriorated through use **within one year**. Examples of property that may be coded to this function would include any machinery (such as a drill press), vehicles (such as automobiles for driver education), and furniture and fixtures (such

as student desks) which are used for direct instructional purposes. Please note that the purchase of buses for student transportation is NOT included under Function 1000 but under Function 2711 Student Transportation.

**Other Objects (800)** in this function consist of expenditures for dues and fees for instructional staff for membership in professional or other organizations.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2100 Support Services - Students

Student Support Services include activities designed to assess and improve the wellbeing of students and to supplement the teaching process.

**Note:** All Expenditures for Student Support Services must be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. This should **include** any supplemental amounts for additional co-curricular activities; but **not** bus or lunch supervision, which should be charged to Functions 2700 or 3100.

Include expenditures for:

- Attendance and social work services staff
- Guidance staff
- Health staff
- Psychological, speech pathology and audiology staff
- Special education staff
- Nurses
- School registrars

Do **not** include expenditures for:

- Title 1 Coordinators
- Special Ed. Coordinators

These are reported under 2400 Support Services - School Administration.

**Purchased Services (300-500)** include the purchased services of medical doctors, social workers, psychologists, psychiatrists, audiologists, and other consultants providing for student needs. Travel for these staff is also included here.

**Supplies (600)** coded to this function include expenditures for attendance supplies, medical supplies and other items that are consumed, worn out or deteriorated through use. Books and periodicals used by the student support staff should also be included in this object.

**Property (700)** coded to this function includes expenditures for desks, file cabinets, typewriters, and duplicating machines are examples of the expenditure items to be included here.

**Other Objects (800)** include expenditures for dues and fees for student support staff for membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should be included here.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2200 Support Services – Instruction

Instruction Support Services are those activities that are associated with assisting the instructional staff with the content and process of providing learning experiences for students.

**Note:** All expenditures for Support Services for Instructional Staff must be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Record any supplemental amounts for additional duties such as cocurricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2700 or 3100.

Include expenditures for:

- Supervisors of instruction (but not Agency chairpersons, who appear under 2400 School Administration)
- Curriculum coordinators and in-service training staff
- School library staff
- Audiovisual staff
- Educational media staff
- Staff engaged in the development of computer-assisted instruction
- Instruction related technology

**Purchased Services (300-500)** coded to this function include the purchased professional services of curriculum developers, presenters at workshops, demonstrations, school visits, and courses for college credit, sabbatical leaves, and other staff training. Purchased Services for on-line computer information retrieval for students would also be included here as well as travel expenses for these staff members.

**Supplies (600)** coded to this function include expenditures for curricular books and periodicals (but not textbooks, which should be included in Function 1000, Direct Instructional Services), films, filmstrips, transparencies, tapes, TV programs, tape recordings, reference books, general use books and periodicals for use by staff but not for classroom instruction. Expenditures for other instructional supplies not included under Functions 1000 or 2100 should be included here.

**Property (700)** coded to this function includes expenditures for desks, file cabinets, bookshelves, computers, televisions, DVD Players, film projectors and screens are examples of the expenditure items to be included here.

**Other Objects (800)** consist of expenditures for dues and fees benefitting instructional staff

through membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should be included here.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2300 Support Services – General Administration

General Administration services are those activities associated with establishing and administering policy in connection with operating the local education agency (LEA) rather than a single school or group of schools.

**Note:** All Expenditures for Support Services for General Administration MUST be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Record any supplemental amounts for additional duties such as cocurricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2700 or 3100.

Include expenditures for:

- Staff who are assigned to the central office of a school district
- Board expenses and related clerical support services
- Staff relations and negotiation expenditures
- The Superintendents' office

Do **not** include expenditures for:
Title 1 Coordinators (report under 2400 Support Services - School Administration) Special Ed. Coordinators (report under 2400 Support Services - School Administration) Chief business official, staff and activities (report under 2500 - Central Services) Central Support Services such as planning and research, development and evaluation, data processing (report under 2500 Central Services)

**Audit Services (342):** include all expenditures incurred by the SU/SD for the completion of annual audits of financial statements, or single audits (A-133).

**Purchased Services (300-500)** coded to this function include purchased professional services of legal firms, election services, tax assessment and collection services, staff relations and negotiations services, community relations firms and grant procurement firms. Travel expenses for the General Administration staff are also included here.

**Supplies (600)** which are items that are consumed, worn out or deteriorated through use, coded to this function include paper supplies for school election materials and printing of school district budgets.

**Property (700)** coded to this function includes expenditures for desks, file cabinets, bookshelves and computers are examples of the expenditure items to be included here.

**Other Objects (800)** consist of expenditures for dues and fees for general administration staff for membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should be included here.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2400 Support Services - School Administration

School Administration services are those activities associated with administering the operation of a single school or group of schools.

**Note:** All Expenditures for Support Services for School Administration must be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Record any supplemental amounts for additional duties such as co-curricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2700 or 3100.

School Administration Support Services include expenditures for:

- The principal's office (including vice principals and other administrative assistants)
- A headteacher acting as a principal
- Full-time Agency chairpersons and their activities
- Special area administrative services (Title I Coordinator & Special Education Coordinator)
- Area Technical Education Director

**Purchased Services (300-500)** coded to this function include expenditures for the purchased professional services of administrative consultants, school scheduling firms and administrative staff in-service training. Travel for these staff should also be included here.

**Supplies (600)** coded here include expenditures for books and periodicals whose purpose is to support school administration.

**Property (700)** coded to this function includes expenditures for desks, file cabinets, bookshelves, and computers are examples of the expenditure items to be included here.

**Other Objects (800)** include expenditures for dues and fees for school administration staff for membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should be included here.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2500 Central Services

Central services support other administrative and instructional functions and include fiscal services, human resources, planning and administrative, and information technology.

**Note:** All Expenditures for Central Services must be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits as well as any payment for overtime. Record any supplemental amounts for additional duties such as co-curricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2700 or 3100.

Fiscal Services include expenditures for staff involved with:

- Budgeting
- Receiving and disbursing funds
- Financial accounting
- Payroll
- Inventory control
- Internal auditing
- Directing and managing fiscal activities
- Buying, storing and distributing supplies, furniture, and equipment
- Duplicating and printing for the school system

Other Central Services expenditures included in Function 2500:

- Planning, research and development, and evaluation of a school system and its educational programs
- Public information services
- Printing, publishing and duplicating In-service training for non-instructional staff
- Planning, research, development and evaluation services
- Personnel services
- Administrative technology services

**Purchased Services (300-500)** coded here include expenditures for the purchased professional services of such business support services as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased professional services of such central support services like planning, research and development, evaluation and data processing services. Expenditures for such staff are also included here. Note that printing, publishing and duplicating for the school board, and the printing of the school district budget should not be included here, but in Function 2300, General Administration.

**Supplies (600)** which are items that are consumed, worn out or deteriorated through use, that are expected to be coded to this function, include expenditures for paper supplies for budgeting, payroll, financial accounting, internal auditing, printing and duplicating, research, development and financial evaluation, paper, portable computer storage media (CDs etc.) and purchase order forms.

**Property (700)** coded to this function include expenditures for desks, file cabinets, bookshelves, computers, copying machines, moving trucks and vans are examples of the expenditure items to

be included here.

**Other Objects (800)** include expenditures for dues and fees for membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should be included here. Note that **interest on short-term debt** is recorded under Object 830 in this Function. **Payment of principal on short-term debt** is a balance sheet item not included in the Annual Statistical Report.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2600 Operation & Maintenance of Plant

Operation & Maintenance of Plant activities are those activities associated with keeping the physical plant open, comfortable, and safe for use; and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. This includes activities related to safety in buildings, on the grounds and in the vicinity of schools.

**Note:** All Expenditures for Operation and Maintenance of Plant services must be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Record any supplemental amounts for additional duties such as cocurricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2700 or 3100.

Operation & Maintenance of plant support services includes expenditures for staff involved with the following:

- Supervision of operation and maintenance of plant services
- Care and upkeep of building
- Care and upkeep of grounds
- Care and upkeep of equipment
- Vehicle servicing and maintenance (other than school buses)
- Security services

**Purchased Services (300-500)** coded to this function include expenditures for purchased professional services needed to keep the physical plant clean and ready for daily use. Examples include any purchased professional services for maintaining the grounds, for security services, or for maintaining any equipment or vehicles (other than school buses), utility services (water & sewage), cleaning services, repairs and maintenance services and any other purchased services.

**Supplies (600)**, defined as items that are consumed, worn out, or deteriorated through use, that should be coded to this function, include expenditures for gas, oil, coal, gasoline and the services received from public or private utility companies.

**Property (700)** coded here includes expenditures for maintenance of shop machinery, snow removal equipment and lawn mowers are examples of the expenditure items to be included

here. Vehicles such as automobiles, trucks, station wagons and vans would be included here.

**Other Objects (800)** include expenditures for dues and fees for membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should be included here.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2711 Student Transportation - Resident Students

Student transportation for Function 2711 includes ALL activities associated with conveying students who reside in the school district to and from school only. **Do not** include expenditures for transportation related to conveying non-resident students or expenditures to transport resident students to and from co-curricular and extra-curricular activities. Those are reported under Functions 2712 and 2716 respectively. Note that crossing guards are reported in Function 2600 with other security services.

**Note:** All Expenditures for Student Transportation to and from school must be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Include any supplemental amounts for supervision of bus loading and unloading. Record any supplemental amounts for additional duties such as cocurricular activities under Functions 1000 or 2100. Lunch supervision should be charged to Function 3100.

Student transportation services include staff involved with the following:

- Student supervision
- Vehicle operation
- Monitoring of students
- Vehicle maintenance

**Purchased Services (300-500)** coded to this function include expenditures for the purchased professional services of student busing companies and handicapped transportation services.

**Supplies (600)**, which are items that are consumed, worn out, or deteriorated through use that should be coded to this function, include routine automobile and bus maintenance. Energy expenditures such as gasoline would also be included here.

**Property (700)** coded to this function includes expenditures for new and replacement vehicles such as automobiles, station wagons, vans, and school buses used to convey students. **Note:** The **purchase of a school bus** is an expenditure **only** to the extent that the district actually pays **cash** for the bus. If you sign a note or other obligation to pay for a bus, you will recognize an expenditure **only** when you pay the interest and principal on the note.

**Other Objects (800)** include miscellaneous expenditures for goods or services not classified above.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2712 Student Transportation - Non-Resident Students

Student transportation for Function 2712 includes **all** activities associated with conveying students who reside outside the school district to and from school only. **Do not** include expenditures for transportation related to conveying resident students or expenditures to transport non-resident students to and from co-curricular and extra-curricular activities. Those are reported under Functions 2711 and 2716 respectively.

**Note:** All Expenditures for Student Transportation to and from school must be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Include any supplemental amounts for supervision of bus loading and unloading. Record any supplemental amounts for additional duties such as co-curricular activities under Functions 1000 or 2100; lunch supervision should be charged to Function 3100.

Student transportation services include staff involved with the following:

- Student supervision
- Vehicle operation
- Monitoring of students
- Vehicle maintenance

**Purchased Services (300-500)** coded to this function include expenditures for the purchased professional services of student busing companies and handicapped transportation services.

**Supplies (600),** which are items that are consumed, worn out or deteriorated through use that should be coded to this function, include routine automobile and bus maintenance. Energy expenditures such as gasoline would also be included here.

**Property (700)** coded to this function includes expenditures for new and replacement vehicles such as automobiles, station wagons and vans used to convey students, and school buses. **Note:** The **purchase of a school bus** is an expenditure **only** to the extent that the district actually pays **cash** for the bus. If you sign a note or other obligation to pay for a bus, you will recognize an expenditure **only** when you pay the interest and principal on the note.

**Other Objects (800)** include miscellaneous expenditures for goods or services not classified above.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2716 Student Transportation - Co-curricular & Extra-curricular

Student transportation for Function 2716 includes ALL activities associated with conveying students for co-curricular and extra-curricular activities.

**Note:** All Expenditures for Student Transportation - Co-curricular and Extra-curricular must be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Include any supplemental amounts for supervision of bus loading and unloading. Record any supplemental amounts for additional duties such as co-curricular activities under Functions 1000 or 2100; lunch supervision should be charged to Function 3100.

Student transportation services include staff involved with the following: Student supervision
Vehicle operation
Monitoring of students
Vehicle maintenance

**Purchased Services (300-500)** coded here include expenditures for the purchased professional services of student busing companies and handicapped transportation services.

**Supplies (600)**, which are items that are consumed, worn out or deteriorated through use that should be coded to this function, include routine automobile and bus maintenance. Energy expenditures such as gasoline would also be included here.

**Property (700)** coded to this function includes expenditures for new and replacement vehicles such as automobiles, station wagons and vans used to convey students, and school buses. **Note: The purchase of a school bus** is an expenditure **only** to the extent that the district actually pays **cash** for the bus. If you sign a note or other obligation to pay for a bus, you will recognize an expenditure ONLY when you pay the interest and principal on the note.

**Other Objects (800)** include miscellaneous expenditures for goods or services not classified above.

**Other Uses of Funds (900)** does not apply to this Function.

#### 2900 Other Support Services

Other Support Services are those activities that are not classified elsewhere in the 2000 series.

**Note:** All Expenditures for Support Services - Other MUST be allocated across the various instructional programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Record any supplemental amounts for additional duties such as co-curricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2700 or 3100.

These activities include staff associated with directing and providing support service activities that do not fit into any other function 2000 category.

**Purchased Services (300-500)** include expenditures for purchased services.

**Supplies (600)** include expenditures for items that are consumed, worn out or deteriorated through use.

**Property (700)** includes expenditures for furniture and equipment.

**Other Objects (800)** include dues and fees for membership in professional or other organizations. Miscellaneous expenditures for goods and services not classified above should be included here.

**Other Uses of Funds (900)** does not apply to this Function.

#### 3100 Food Service Operations

Food Service expenditures are those associated with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery.

**Note:** Most Expenditures for Food Services should be reported in Program 15 - Food Services.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. This should include any supplemental amounts for additional duties such as lunch supervision, but not supervision of bus loading and unloading, which should be charged to Functions 2700.

Food services include staff involved with the following:

- Preparing foods
- Serving regular and incidental meals, lunches, or snacks
- Food delivery

**Purchased Services (300-500)** coded here include expenditures for the purchased services of food service for students and staff, and cleaning and disposal services.

**Supplies (600)** which are items that are consumed, worn out or deteriorated through use that should be coded here include food, plastic utensils, paper and Styrofoam cups, napkins and the like. Expenditures for food used in the school food service program also appear here. Note that the value of **federal commodities** received should be included here as an expenditure to offset the revenue reported under revenue codes 4453 and 4456.

**Property (700)** coded to this function includes expenditures for dining tables, chairs, ovens, refrigerators and other equipment related to the preparation and distribution of food.

**Other Objects (800)** include miscellaneous expenditures for goods or services not classified above.

**Other Uses of Funds (900)** does not apply to this Function.

### 3200 Enterprise Operations

Enterprise Operations are those activities financed and operated in a manner similar to private business and whose costs are financed or recovered primarily through user charges.

**Note:** All Expenditures for Support Services – Enterprise Operations must be allocated across the appropriate programs.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Record any supplemental amounts for additional duties such as co-curricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2700 or 3100.

Enterprise Operations include staff involved with for example:
A bookstore where items are purchased by students, teachers, etc.
A supply store where items are purchased by students, teachers, etc.

**Purchased Services (300-500)** include expenditures for services purchased to oversee the enterprise.

**Supplies (600)** include expenditures for items that are consumed, worn out or deteriorated through use.

**Property (700)** includes expenditures for furniture and equipment.

**Other Objects (800)** include dues and fees for membership in professional or other organizations. Miscellaneous expenditures not classified above should be included here.

**Other Uses of Funds (900)** includes other uses of funds—not principal payments on bonds or notes.

### 3300 Community Service Operations

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly or a childcare center for working parents.

All Community Services should be recorded under program 81.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime. Record any supplemental amounts for additional duties such as coaching or extracurricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2711, 2712, 2720 or 3100.

Community Service Operations include staff involved with for example:
After school care

Community center Parental
training

**Purchased Services (300-500)** coded here include expenditures for services purchased for the community, such as childcare for needy families, hiring a nurse for child screening or entertainment for a community project.

**Supplies (600)** include expenditures for items that are consumed, worn out, or deteriorated through use.

**Property (700)** includes expenditures for furniture and equipment.

**Other Objects (800)** include dues and fees for membership in professional or other organizations. Miscellaneous expenditures not classified above should be included here.

**Other Uses of Funds (900)** does not apply to this Function.

#### 4000 Facilities Acquisition & Construction

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other systems. **Do not** report debt service here, rather it should be reported in Function 5100.

**Salaries and Benefits (100-200)** while salaried employees in function 4000 are rare, examples may include project managers for construction projects etc. If such positions exist, include regular gross salary and benefits, as well as any payment for overtime.

**Purchased Services (300-500)** coded here include expenditure for such items as payments to contractors for constructing, renovating and remodeling, technical services which are not regarded as professional but require basic scientific knowledge, manual skills orboth. Include payments to firms that engage in architecture, engineering, and specifications development (blueprints).

**Supplies (600)** include expenditures for items that are consumed, worn out, or deteriorated through use.

**Property (700)** includes expenditures for the purchase of land and the improvements thereon; purchases of air and mineral rights; any special assessments against the LEA for capital improvements such as streets, curbs, and drains. Include expenditures for payments of principal on installment purchases or leases (but **not** interest payments, since those are reported under Function 2500, Object 832). Include any expenditure for the initial, additional, or replacement equipment items (such as machinery, furniture and fixtures, and vehicles) related to facility acquisition and construction activities.

**Other Objects (800)** include any dues or fees for membership in any professional or other organizations. Miscellaneous expenditures not classified above should be included here.

**Other Uses of Funds (900)** does not apply to this Function.

#### 5010 Other Outlays - Debt Service - School Bus Purchase

Includes all debt service payments (principal and interest) for obligations **exceeding one year** to repay a loan or bond used to purchase a school bus. Interest on current loans repayable within one year of receiving the obligation is charged to Function 2500 (Support Services - Business). Only two objects are used to record **long-term debt service**: interest (Object 830) and principal (Object 910).

Long-term debt service should be reported under Programs 031 or 032 depending on the source of revenue used to make the payment. Expenditures reported in Program 031 are included in allowable tuition. Expenditures reported in Program 032 are not.

**Other Objects (800)** Expenditures for principal payments on long term bonds or notes (Object 831) Expenditures for interest on long-term bonds or notes (Object 832).

**Other Uses of Funds (900)** does not apply to this Function.

#### 5020 Other Outlays - Debt Service

Include all debt service payments (principal and interest) for obligations **exceeding one year.** Interest on current loans repayable within one year of receiving the obligation is charged to Function 2500 (Support Services - Business). Only two Objects are used to record **long-term debt service**: interest (Object 832) and principal (Object 831).

Long-term debt service should be reported under Programs 031 or 032 depending on the source of revenue used to make the payment. Expenditures reported in Program 031 are included in allowable tuition while those reported in Program 032 are not.

**Other Objects (800)** Expenditures for principal payments on long term bonds or notes (Object 831) Expenditures for interest on long-term bonds or notes (Object 832).

**Other Uses of Funds (900)** does not apply to this Function.

#### 5210 Other Outlays - Adjustments to Prior Year Expenditures and Payments and/or Repayments to the State Education Fund

Include any adjustments to **prior year expenditures** resulting from an audit or other financial review. The primary purpose of this Function is to provide a place to record repayments of amounts that were received in prior years. **Expenditures for adjustments to prior year tuition paid are reported here.** The refund of unexpended grant funds over two years old is reported here. Include any refunds made to the state as a result of an overpayment. Many payments to the State are more properly classified as a reduction of the appropriate revenue and should be recorded in Revenue Code 5400 rather than here.

#### 5390 Fund Transfers - Other

Record any transfer of general fund assets not reported in any other 5300 function under this function, Object 9XX, and the appropriate program.

#### 5510 Subgrants to Vermont Public LEAs

Include any transfers from the Supervisory Union to public Vermont LEAs. Normally, subgrants are state or federal funds that are sent to the Supervisory Union and then distributed from that level. Under the federal single audit act, Supervisory Unions must record the receipt of such funds, as well as their distribution. Districts report receiving subgrants under revenue codes in the 2000 series. Funds moving from districts to supervisory unions are not subgrants. These transactions may be included in assessments (Object 331) or reported as purchased services (Object 332).

#### 5520 Subgrants to Entities Other Than Vermont LEAs

Include any transfers from the Supervisory Union or Supervisory District to independent or out-of-state schools or other entities except for Vermont public LEAs. Normally, these subgrants are state or federal funds that are sent to the Supervisory Union and then distributed by the Supervisory Union. Under the federal single audit act, Supervisory Unions must record the receipt of such funds, as well as their distribution.

## Expense and Revenue Reporting

Expenses and revenues will be reported differently for Efin+ users and non-efin+ users.

- Efin+ users: The expenses and revenues will be pulled from the ODS on (or shortly after) August 15th or after submission of the supplemental worksheets, if they were submitted earlier than August 15th.
- Non-Efin+ users: The crosswalk template needs to be filled out and submitted (with no errors) to AOE on or before August 15th

- Non-Efin+ Users:

    - Statbook Crosswalk File – This is a tool very similar to the crosswalk tool that has been available in the statbook the last couple of years. The only changes are it now has some business rules built in and it will now produce a load file with your data, that AOE will use.

## Statbook Crosswalk File Instructions

Statbook Crosswalk File Instructions:
*(Please read and follow the detailed instructions on the first tab of the Crosswalk file)*

General Steps:

1. Export your expenditure and revenue data from you ERP system
2. Paste the raw data into the Crosswalk file, in the tab provided
3. Format your data as necessary to paste the values into the crosswalk mapping tab
4. Fix any crosswalking issues
5. Review the Business Rule errors and fix your data as necessary
6. When all edits are corrected, the crosswalk file will let you run a macro to create your output file, to include with your Cognito Supplemental Worksheets submission form.

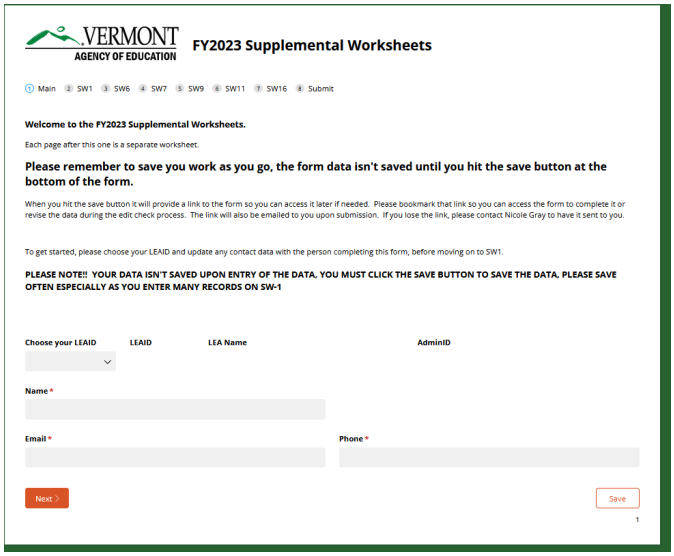
## Supplemental Worksheets

The Supplemental worksheets will be done in Cognito forms.

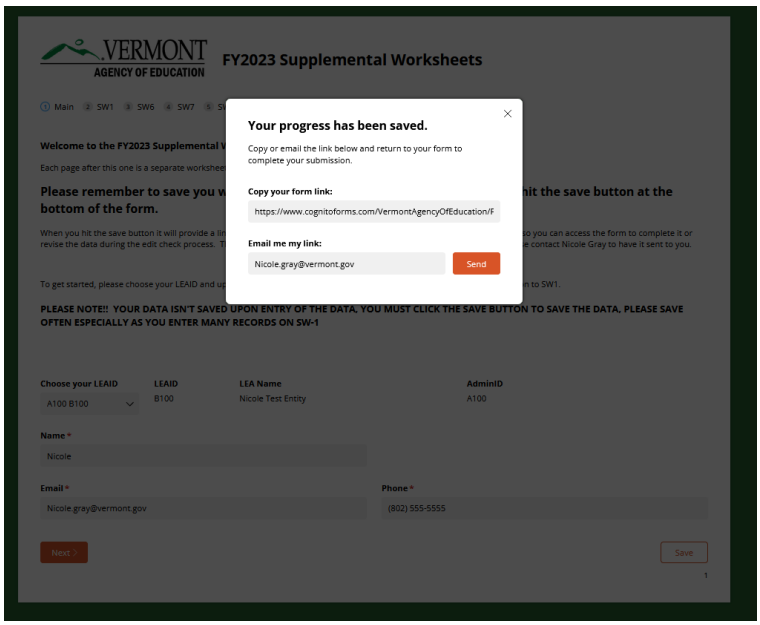
### Main Form

The main form is the first page of the supplemental worksheets.

1. Choose the LEAID for the entity you want to work on.
2. Verify or update the contact information.
3. Click on the save button

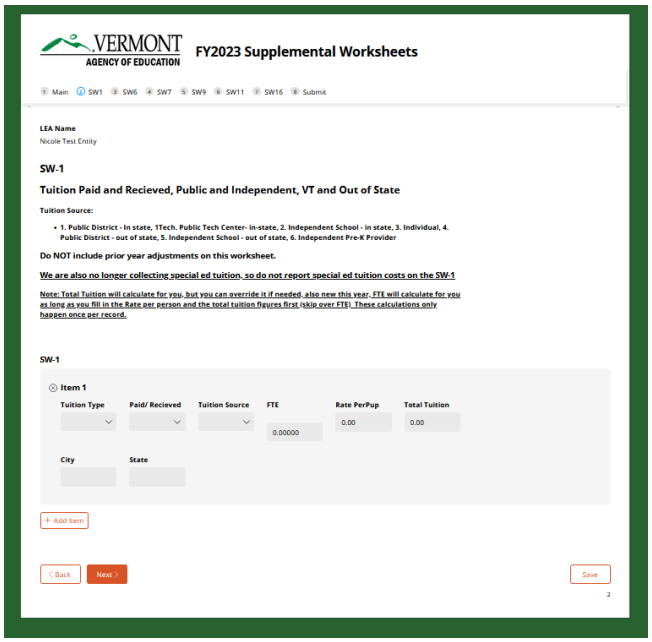



A window will pop up when you save your worksheet with the unique web address to this LEA's worksheet. Bookmark this link so you can access the worksheet later and then again for revisions. This link will also be emailed to the email address listed. Remember to save often as you input data, as the data isn't saved until the save button is clicked. Now click "Next" to move to the SW-1 worksheet.




## SW-1: Tuition Worksheet

## SW-1 Form




**Navigation:**

New Tuition entries are added by clicking the +Add Item button

Items can be deleted by clicking the orange X

Be sure to save your progress as you enter items on this sheet, as they are not saved until you click the save button.

Any Local Education Agency (LEA) that pays and/or receives tuition must complete this worksheet. The tuition amounts entered in SW-1 must match the corresponding revenues and expenditures as outlined below. The tuition payments entered as paid must also match the receiving districts receipts and vice versa. AOE will follow-up with any LEA's where the amount received does not match the

amount paid by the other LEA.

**** This worksheet data is used by the Vermont legislature for many different purposes and it must be complete AND accurate ****

To complete this worksheet, click the button "add a new record" and enter the following information for the specific type of tuition that was paid or received by the District.

1. **Tuition Type**: Select the grade level or program type associated with the tuition that was paid or received.
   a) **RegPK**: Pre-Kindergarten; tuition expenditures reported in object codes 561, 562, 563, and 564 under Grade level 01, or tuition received as reported in revenue code(s) 1301, 1302, 1303, and 1304.
   b) **RegE**: Elementary (grades K-6); tuition expenditures reported in object codes 561, 562, 563, and 564 under Grade Level 11, or tuition received as reported in revenue code(s) 1301, 1302, 1303, and 1304.
   c) **RegS**: Secondary (grades 7 – 12); tuition expenditures reported in object codes 561, 562, 563, and 564 under Grade Level 31, or tuition received as reported in revenue code(s) 1301, 1302, 1303, and 1304.
   d) **RegV**: Vocational; tuition expenditures reported in object code 567, or tuition received as reported in revenue codes 1301, 1302, 1303, and 1304.
   e) **CE**: Continuing or Adult Education; tuition expenditures reported in object codes 561, 562, 563, and 564 under program 41, or tuition received as reported in revenue codes 1301, 1302, 1303, and 1304.
2. **Tuition Source:** Report all tuition that was received from or paid to one of the following categories:
   (1) **In state – Public**: select this category when both the payer and the receiver are a VT LEA, SU,
      - When paying Tech Center's, the Tuition Source will be 1Tech. This will limit the options to only tech centers. Continue to choose tuition source 1 when paying St. Johnsbury Academy or Lyndon Institute.

   (2) **In state – Independent**: This category should be used when a district pays funds to a VT independent or private school
   (3) **Individual**: this captures when an individual pays tuition directly to an LEA (for tuition received only). This should be broken out by student town of residence. It is inadequate to aggregate and report one line for multiple students.
   (4) **Out of State – Public**: this category identifies the portion of tuition to out-of-state schools (object code 563) that go to out of state public schools.
   (5) **Out of State – Independent**: This category captures the portion of tuition to out- of-state schools (object code 564) that are independent or private.
   (6) **Independent Pre-K**: Pre-K tuition paid to a private provider.

3. **Paid/Received** – Indicates whether the reporting district **paid** tuition to or **received** tuition from other districts, out of state organizations or individuals.
4. **Tuition Source Description** – For source types 1, 2, and 6 please choose from the dropdown list. For the remaining source types, please enter the name of the out-of-state school that you have received tuition from or to whom you have paid tuition. If tuition was received directly from a student's parent, enter "Parent".
5. **Tuition Source LEA Code** – For tuition source types 1 and 2 (In-state – Public or In-state – Independent), the LEA code will fill in automatically when the tuition source name is selected from the drop-down. The remaining tuition source types do not require an LEA code and the field will be hidden.
6. **Tuition Source City** - Enter the name of the town/city where the entity is located. In the case of tuition paid direct from the parent/student, the information entered should be the student's town of residence.
7. **Tuition Source State** – enter the state in which the school or district is located. In the case of tuition paid direct from the parent/student, the information entered should reflect the student's town of residence.
8. **FTE:** Enter the full-time equivalent of students for whom your district received and/or paid tuition (NOT headcount). For non-full year students please prorate FTE by the number of days the student was enrolled divided by the total number of session days possible. **For technical center students, enter the 6 semester FTE on which tuition was based.**
9. **Tuition Rate Per Pupil** - Enter the tuition rate that was charged for each student FTE by the school or District.
10. **Total Tuition Paid**– This will automatically calculate based on the Tuition Rate x FTE but can be overwritten. For a number of reasons, a district may not pay or receive the entire amount of tuition due according to the standard Rate x FTE calculation. In this case, you should overwrite the total tuition paid calculation and report the amount that was actually paid/received.

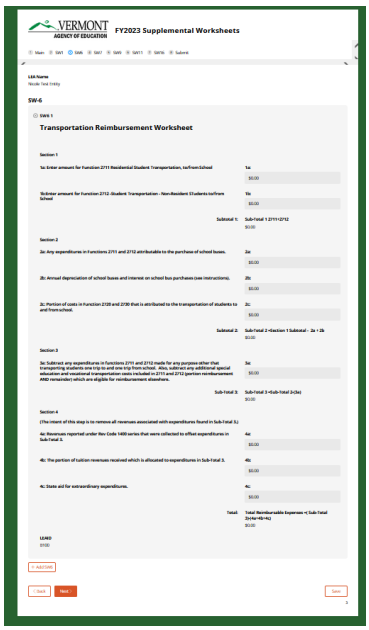
**SW-1 Guidance**

- Tuition paid or received between SU/SDs will be reconciled upon submission. In order for this to tie out it is important for you to make sure you are paying or receiving from the proper entity and that your records match on both sides. For example, if you are sending students to a CTE outside of your SU, make sure you pay the CTE, not the associated high school.
- Do NOT include any adjustments to prior year expenditures or revenues in this worksheet. Adjustments made to prior year, even if based on the allowable tuition calculation, are reported in 5000 series functions or revenue codes.

- We have removed the requirement on SW-1 to report special ed tuition. Please do not report special ed tuition on the SW-1.

## SW-6: Transportation Reimbursement Worksheet

### SW-6 Form




The purpose of this form is to collect the transportation expenses that are eligible for reimbursement. This worksheet is to be completed by SU's and Supervisory Districts only that have reimbursable transportation expenses. If your entity had no reimbursable transportation expenditures, please just check the box located at the top of the worksheet.

Note: Please ignore the +Add SW6 button, only one SW-6 record is needed.

**Section 1:** Add expenditures from functions 2711 and 2712 within the Statbook.

**Section 2:** Remove all expenditures for the purchase of school buses included in functions 2711 and 2712 from Sub-Total 1 in Box 2a. In Box 2b you must enter the total amount of annual depreciation on school buses owned by the entity combined with any interest paid on bonds and/or loans used to purchase buses.

**Reminder**
Box 2c has been added, please enter the portion of costs recorded in function codes 2720 (Monitoring Services) and 2730 (Vehicle Serv/Maint) applicable to the transportation of students to and from school.

Depreciation of a school bus equals one-seventh of the purchase price of a bus per year for seven years. **Only the portion of depreciation (and interest) attributable to the transportation of**

**students on one trip per school day to and from school may be claimed as an allowable transportation expenditure.** When an entity enters into a bus leasing arrangement that concludes with the entity owning the buses at the end of the lease, the portion of the lease applied to the purchase is considered an installment purchase rather than a rental. The entity must determine the Fair Market Value (FMV) of the buses at the time of lease signing. Only the portion of depreciation attributable to the transportation of students on one trip per school day to and from school may be claimed as allowable transportation expenditure. **The portion of the lease applied to the purchase of school buses is treated as an expenditure for the purchase of school buses and should be removed in Step 2(a). Depreciation is added in step 2(b).**

** For purposes of determining Total Reimbursable Transportation Expenses, depreciation is assumed to have begun in the year a new bus was purchased. A bus purchased new by the district three years ago will have one-seventh of its purchase price recorded as depreciation for the next four years. A bus purchased more than seven years ago is considered fully depreciated.

A bus that is "used" and less than seven years old at the time of purchase, is depreciated over the remainder of the seven-year life. For example, depreciation on a four-year-old bus purchased used will be calculated as one-third of the price of the bus when purchased used, for three years.

**Section 3**: Remove any expenditures that were used for purposes other than transporting students to and from school once each day.

- Note: Any additional special education or technical transportation costs that are included in revenue codes 2711 and 2712, but which are eligible for reimbursement elsewhere, are removed here. For example, if a special education transportation expenditure of $100 is assumed to be reimbursed at 60%, the entire $100 must be removed, not the $60 of reimbursement. In the UCOA Technical transportation costs are coded in function 2713, if you've used 2713 in FY22, then you do not have to remove Technical transportation costs from 2711 & 2712.

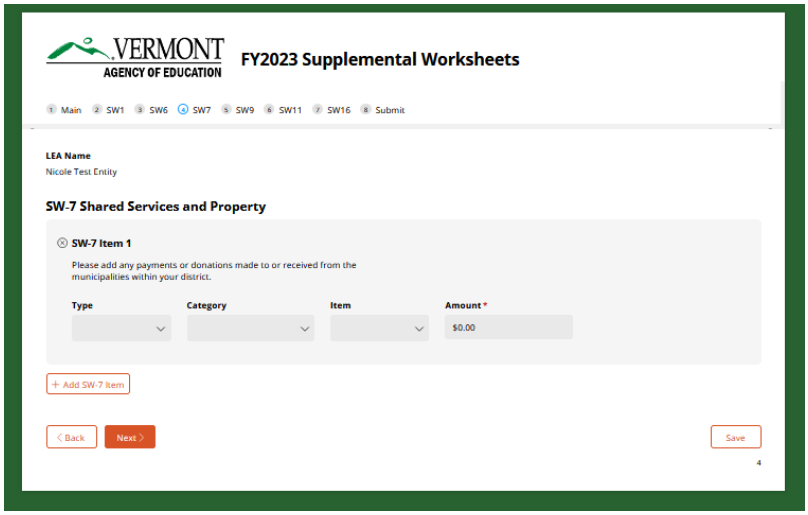
**Section 4**: In box 4a enter any revenues from revenue code 1400 that are associated with the expenditures remaining in the sub-total from above. In box 4b you will enter any portions of tuition revenues that are related to the above expenditures. Data entered in Box 4c should equal any State Aid for Extraordinary Expenditures.

### SW-7: Shared Services and Properties Worksheet

Title 16, Section 4029(f) directs the Agency of Education to collect the amount each school district paid to or received from a municipality, including donated property and in-kind services annually. Education tax revenue the district receives from the municipality is not included. The objective is to ensure that education funds are used for education purposes and municipal funds are used for municipal purposes within the purview of Title 16, Section 4029.

This form has been redesigned in the new tool, so it is now a multi-record form and you enter as many records as necessary depending on the shared services between the district and the town.

## SW-7 Form




**Form Information**

Complete each item and add new ones by clicking the +Add SW-7 Item button

Items can be deleted clicking . Note: the record will delete, there is not confirmation or question.

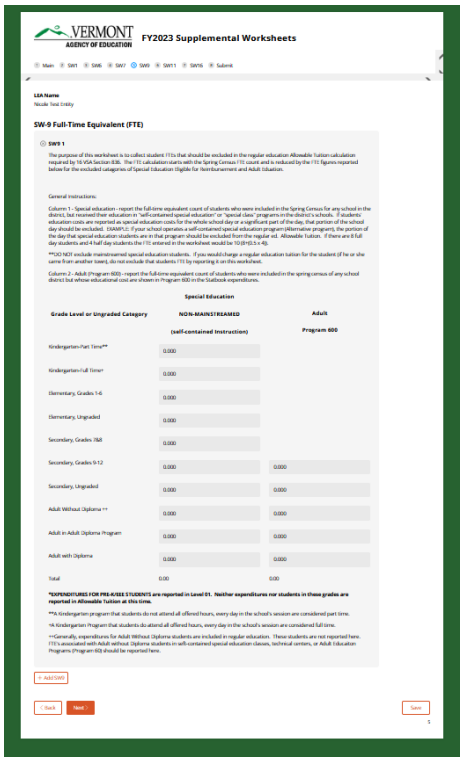
SW7 consists of five fields:

1. Type:
   a. "By District to Municipality" is used to capture data related to the payment of municipalities by districts for various services or for the purpose of donation.
   b. "By Municipality to District" reflects payments and donations made to the focal school district by a municipality.
2. Category:
   a. Payments
   b. Donations
3. Item:
   a. Payments
      i. Other
      ii. Plowing
      iii. Road Maintenance
      iv. Town/City Auditor
      v. Town/City Clerk
      vi. Town/City Treasurer
      vii. Other
   b. Donation
      i. Use of Buildings/Room
      ii. Other
4. Amount: Enter the amount of the item.
5. Other Description: This field shows up if "Other" is chosen in the item field, so a description can be added for the type of payment or donation.

## SW-9: Full-Time Equivalents of Students in Non-Regular Education Classes

The figures reported here are used to adjust the student FTE (denominator) used in the Allowable Tuition calculation. The starting point for the student FTE calculation is the Spring Census, which is a data collection that occurs outside of Statbook. If you have questions about completing or reviewing the Spring Census for your entity, please contact the AOE helpdesk at (802) 828-1017. The purpose of this worksheet is to capture **non-regular student FTEs ONLY, based on location of <u>enrollment</u>, NOT town of residence.** These data will allow us to identify and account for students who attend programs, and/or for whom expenditures are reported under non-regular education categories in the allowable tuition calculation.

### SW-9 Form




**Column 1:** Special Education - report the full-time equivalent count of students who were included in the Spring Census for any school in the district but received their education in "self-contained special education" or "special class/alternative" programs in the district's schools.

If a student's educational costs are reported as special education costs for the whole school day or a significant part of the school day, that portion of his or her school day should be excluded from the regular education FTE count, i.e. that portion should be reported on this worksheet.

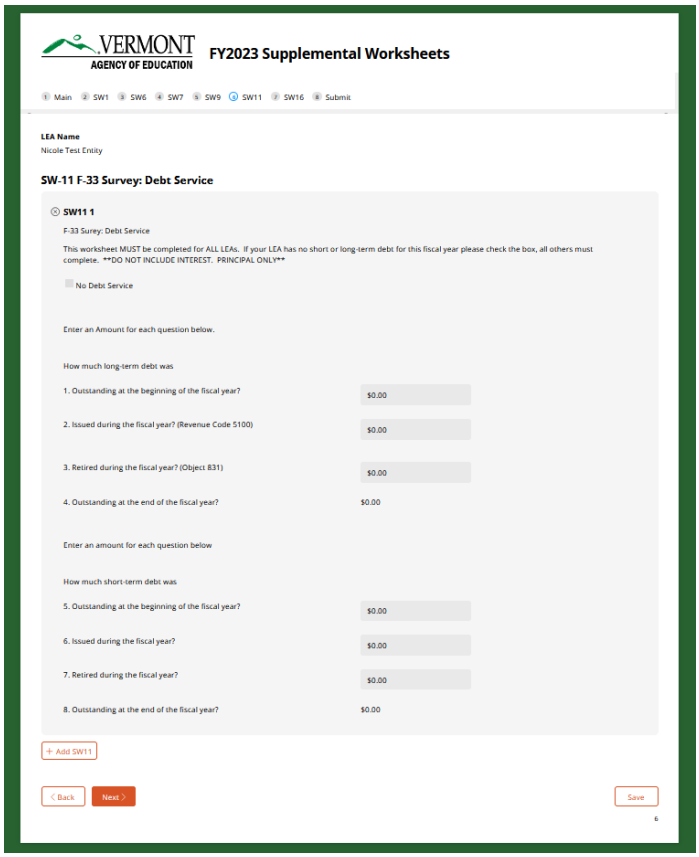
- Example: A school operates a self-contained special education or alternative program, the portion of the day that special education students are in the program should be excluded. If the "alternative" program has eight special education students for the full school day and four for half of the school day, then the FTE is 10, {8 + (0.5 x 4)}. **Do Not Exclude** mainstreamed special education students.

**Column 2**: Adult (Program 60) - report the full-time equivalent counts of students who were included in the Spring Census of any district school but whose educational costs are shown under Program 60.

### SW-11: F33 Debt Service Worksheet

All LEAs must complete this worksheet. LEAs with no debt service throughout the year, which in addition to no activity also means a long-term debt beginning balance of $0, should check the box "no debt service". Every LEA must either check the box indicating that there was no debt service or fill in the worksheet with the appropriate details.

**SW-11 Form**




If your LEA does have debt service, please complete the worksheet by identifying the following (do not include interest, report principal balances only):

1. Any long-term debt issued during the fiscal year meeting the definition above– to include anything reported under revenue code 5100: Bond Principal.
2. Long-term debt, meeting the definition above, that was paid/retired during the fiscal year– associated with object code 831: Redemption of Principal.
3. Long-term debt outstanding at the end of the fiscal year (June 30). This box will auto- calculate.
4. Short-term debt outstanding at the beginning of the fiscal year (July 1). This should include interest-bearing tax anticipation or bond anticipation notes balances and other short-term debt with a term of one year or less.

5. Any short-term debt issued during the fiscal year meeting the definition above.
6. Short-term debt, meeting the definition above, that was paid/retired during the fiscal year.
7. Short-term debt outstanding at the end of the fiscal year (June 30).

## SW-16: Budget Surplus Amounts

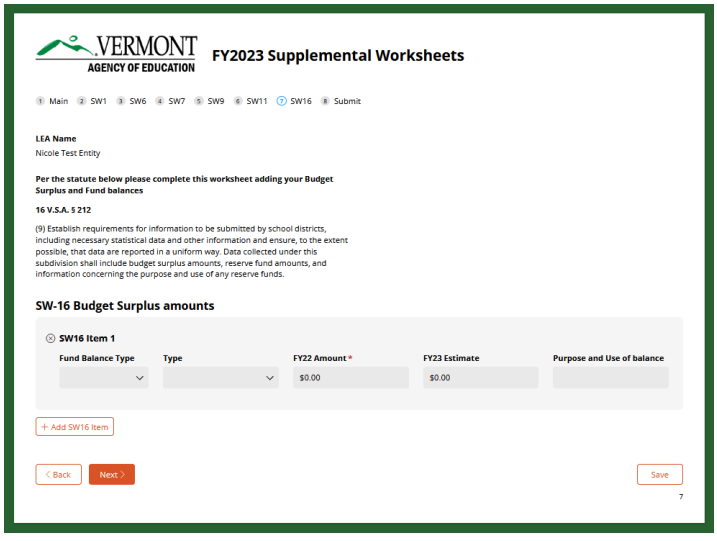
**Per the statute below please complete this worksheet adding your Budget Surplus and Fund balances**
**16 V.S.A. § 212**

(9) Establish requirements for information to be submitted by school districts, including necessary statistical data and other information and ensure, to the extent possible, that data are reported in a uniform way. Data collected under this subdivision shall include budget surplus amounts, reserve fund amounts, and information concerning the purpose and use of any reserve funds.

SW-16 is a multi-record worksheet, made up of five fields.

1. Fund Balance Type: Choose either Budget Surplus, or Reserve Account
2. Type: This is the balance type, Assigned, Committed, Non-Spendable, Restricted and Unassigned.
3. FY22 Amount: Please enter the FY22 Audited balance
4. FY23 Estimate: Enter the FY23 estimated balance.
5. Purpose and Use of Balance: Please enter a description of the balance and its purpose and use.

### SW-16 Form




## Submission Form

After your data has been entered into the Supplemental Worksheets, you will use the last page of the form to submit your information to the AOE. SU's that are not on eFinancePLUS will be required to

upload their crosswalk file to the Supplemental Worksheet submission.

Instructions for submitting the data can be found in the Statbook Crosswalk template file on the Instructions tab. Please save your crosswalk file so that the filename begins with your SUID & LEAID information and has a file version number (Exp **SU001 T001 FY23 Statbook.csv)** then **Upload it on the last page of the supplemental worksheets prior to submitting the worksheets to AOE.**

