FY26 Statbook Training

Business Rules

Supplemental Worksheets

SW-1 Template

Statbook Crosswalk

VERMONT
AGENCY OF EDUCATION

Agenda

- Welcome
- Business Rules
- Supplemental Worksheets
- SW-1 Template
- Statbook Crosswalk Template

Welcome

- **Who are we?**
- AOE School Finance
  - Nicole Gray, Education Research and Information Specialist III
  - Robert Coathup, School Finance Analyst III
  - Ted Gates, Senior Fiscal Analyst
  - Kelly Murphy, Education Finance Director
- Who do I contact if I need help completing the Statbook?
    - Nicole
      - Phone: (802) 828-0178
      - E-mail: Nicole.Gray@vermont.gov

Business Rules

- This Segment of the training will be Recorded
- Business rules
  - Built into the Statbook crosswalk
  - Built into eFinancePLUS

Business Rules

General Business Rules

- Objects 450, 710, 720, and 740 shall only be used with Function Series 4000 or a prior year adjustment Function 5210
- Function 3100 – Food Service shall only be used with Program 12 – Academic Summer School, Program 13 – 21st Century Program, Program 14 – Other After School Program, and Program 15 – Food Service (these Programs can be used with other functions)
- Program 24 – Early Childhood Special Education (ECSE) should only be used with the PreK level (01)
- Title I 4250 should always be used with Program 11 and Fund 2106 and RevSource 4.
- 3000 Series Funds (capital) should only be used with Function Series 270s, 400s, and 500s
- 3000 Series Funds should only be used with Program Series 10, 20, and 30
- 4000 Series Funds should only be used with Program Series 10, 20, and 30
- 4000 Series Funds should only be used with Functions 5110, 5020, 5090, 5210, 5390
- 4000 Series Funds should only be used to pay principal (5-831) and interest (Object 5-832)
- Program 23 should always use a 6000 series fund
- Revenue Code 1600 should always be used with a 9000 series fund or a fund withing the special fund series 2800-2999
- Revenue Code 1600 should always be used with school locations (100 series)

Business Rules Cont…

General Business Rules Cont…

- Program 11 should never be used with a 3000 series function
- Program 24 should only be grade level codes pre-K and elementary (01, 11, 12, and 13)
- Program 21 and 22 should never be used with 3000 series or 4000 series function codes
- Program 21 cannot be used with Function 2510, 2314, 2315
- Program 21 cannot be used with Objects 5-593, 5-342, 5-566, 5-567

Governance Business Rules

- Only Tech centers shall be able to use 30 series programs
- Only SUs shall be able to subgrant funds (Function 5510, Object 892)
- Only SUs/SDs shall be able to book to special education program codes (20 series)
- Only districts who are a member of an SU shall be able to book assessment expenses (Object 593)
- Only SUs can receive assessment revenue (RevSource 1931)
- 3000 series funds should only be used with district locations (200s/300s) or vocational centers (500 series)
- 4000 series funds should only be used with district locations (200s/300s) or vocational centers (500 series)
- 400 series location (SU) should only be used for mult-district entities – i.e., Not for use by single districts

Supplies vs Equipment

Equipment

- Tangible personal property, including IT systems, having a useful life of more than one year and a per unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity (School District) for financial statement purposes or $5000.
- The state does not have any requirements for capitalization thresholds at this time.

Supply

- All tangible personal property other than those meeting the stated equipment criteria.

Nutrition

- **Program**: Always use 15 – Food Services
- **Function**: Use 31xx – Food Services unless another Function is relevant (e.g. 2600 – Maintenance of Buildings)
- **Fund**: 2 or 6– but rarely fully enterprise fund (confirm with your auditor)
- **RevSource:** 9 Federal, State or Local (used on expense transactions only) At this time this is the only time you will use RevSource 9. If you have another use for it please contact us.

Transportation

- Per statute Supervisory Unions/Supervisory Districts must provide or arrange transportation to/from school in any district in which it is offered
  - Accounting depends on how transportation is provided, but all revenues and expenses should be recorded at the **SU/SD**, but should always use Functions 2711/2712 for transportation to and from school
    - Contracted
    - Operated in-house
- All other student transportation (field trips, extracurricular) should be recorded at the district level using Functions 2715/2716
- When completing the worksheet do not include assessments from member districts in your 4a amount
- Do not include any transportation costs that are reimbursable elsewhere

Community Service

- **Program**: Always use 81 – Community Service
- **Function**: Use 3300 – Community Service unless another Function is relevant (e.g. 2700s – Transportation)

Issues from FY2025 Statbook

- Make sure your Ed spending grant is coded to rev code 3110
- School location codes must be used on expenditures, several SU's are still not coding expenses to the school level
- Use only valid UCOA codes in your expense and revenue transactions
- Ensure that you are using the correct RevSource on your expenditures

Supplemental Worksheets

- Required for each organization
- Will be required to submit the Statbook Crosswalk .csv file with Supplemental Forms unless you are part of eFinancePLUS

Supplemental Worksheets

- Supplemental Worksheet Review
  1. Review Demo of the Cognito forms
  2. Review process for reconciling SW-1 data to exp and rev data. (prior to submission)
  3. Go over Submission Process and Due Date

- link: https://www.cognitoforms.com/VermontAgencyOfEducation/FY2026SupplementalWorksheets

Main Form

- When you open up the form, select the organization you are completing the worksheets for.
- Double check that the contact information is correct
- After verifying the information is correct select the save option at the bottom right of the page.
    - Saving the form generates a unique web address for the district's forms, have the link sent to you via email and then bookmark it so you can return to the form at a later time.
    - Once your data is submitted you will receive a new link to access the forms.
- To move to the next form Click the next button on the lower left hand side.

SW1

- The SW-1 is used to report Tuition that is paid and received within the organization.
- Starting in FY26 you are now required to report your SW-1 data with an Excel Template
- This form is only used to report Tuitions reported in Object series 56x's
- Do not report Tuition paid or received for Special Education.
- Do not report Tuition adjustments to prior years.
- To enter each record:

SW6

- The SW-6 is used to collect data for the Transportation Reimbursements.
- Only SU's, SD's, and U401 complete this form.
- In section 4a, do not include assessments received from member districts.
- The sub-total and total fields will self calculate.
- In each line enter the amounts reported in the Functions indicated.
- Do not include any portion of costs that are reimbursable elsewhere.
- Click the next button to move on.

SW7

This Worksheet collects the Shared Services and Property

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.

SW-7 Cont.

- SW7 consists of five fields:
  1. Type:
     1. "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.
     2. "By Municipality to District" reflects payments and donations made to the focal school district by a municipality.
  2. Category:
     1. Payments
     2. Donations
  3. Item:
     1. Payments
     2. Other
     3. Plowing
     4. Road Maintenance
     5. Town/City Auditor
     6. Town/City Clerk
     7. Town/City Treasurer
     8. Other
     9. Donation
     10. Use of Buildings/Room
     11. Other
  4. Amount: Enter the amount of the item.

- 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.

SW9

Full-Time Equivalent Worksheet

The purpose of this worksheet is to collect student FTEs that should be excluded in the regular education Allowable Tuition calculation required by 16 VSA Section 836. The FTE calculation starts with the Spring Census FTE count and is reduced by the FTE figures reported below for the excluded catagories of Special Education Eligible for Reimbursement and Adult Eduation.

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" programs in the district's schools. If students' education costs are reported as special education costs for the whole school day or a significant part of the day, that portion of the school day should be excluded. EXAMPLE: If your school operates a self-contained special education program (Alternative program), the portion of the day that special education students are in that program should be excluded from the regular ed. Allowable Tuition. If there are 8 full day students and 4 half day students the FTE entered in the worksheet would be 10 (8+(0.5 x 4)).

**DO NOT exclude mainstreamed special education students. If you would charge a regular education tuition for the student (if he or she came from another town), do not exclude that students FTE by reporting it on this worksheet.

Column 2 - Adult (Program 600) - report the full-time equivalent count of students who were included in the spring census of any school district but whose educational cost are shown in Program 600 in the Statbook expenditures.

SW11

F-33 Surey: Debt Service

This worksheet MUST be completed for ALL LEAs. If your LEA has no short or long-term debt for this fiscal year please check the box, all others must complete.

DO NOT INCLUDE INTEREST. PRINCIPAL ONLY

Enter the amount requested for each line.

The total field will automatically calculate.

Prior Year Debt that was reported will self populate.

SW16

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. FY25 Amount: Please enter the FY25 Audited balance
4. FY26 Estimate: Enter the FY26 estimated balance.
5. Purpose and Use of Balance: Please select one of the options from the list. If you select Other, please enter a description of its purpose and use.

SW-17

- It is important to accurately record the types and amounts of funds being spent on students who are English Learners.
- An *English Learner* (EL) is a student who has been appropriately screened and identified as needing English support to fully access the academic curriculum, and who has not been exited from an EL program.
- It is possible for English Learners to receive other types of support, such as through a Special Education program.
- Providing accurate and complete responses to where EL funds are being spent is important in showing the need for financial allocation in educating and supporting this population.
- Not all multilingual students are English Learners (ELs) or English Language Learners (ELLs).

SW-17 cont

- All funding for English Learners (ELs, ELLs) should be accounted for.
- The population for this includes all publicly-tuitioned preK-12 students who have been designated as an English Learner (EL).
- The services and supports that individual ELs receive may differ, and parents may decline services, but students keep their EL status until they are formally exited.
- If Pre-K students are part of the LEA's service population, the financial reporting should include any EL service costs for them.

SW-17 cont

- The worksheet first asks if the LEA currently codes any EL-specific expenses under one of the following Program 41 categories:
  - Instructional Services – Personnel and Time
  - Additional Academic Supports and Services
  - Screening and Assessment
  - Supplies, Materials, and Technology
  - Family and Home Communications and Connections
  - Translations
  - Professional Development
  - Program Administration and Compliance
- Each of these categories on the worksheet include examples of that category's expenses. Once the LEA chooses "Yes" for a category, a textbox appears for the LEA to indicate the estimated (or exact) cost.
- There is an additional space at the end for the LEA to indicate what other types of expenses have not been accounted for, and the estimated costs for those expenses.

Submission

- Before submitting your data the Superintendent must sign the form.
- If you are an eFinance+ user, send a link to the form for the appropriate signature and have them click the submit button on the bottom of the form.
- If you are not an eFinance+ user, you are required to attach the .csv file from the crosswalk template.
- After attaching the .csv file send a copy of the link to the Superintendent for their signature and have them submit the form once signed.
- After you have submitted your data, if you have revisions to your crosswalk file, you will need to delete the old crosswalk and upload the new .csv file.

Reconcile SW1

- Tuition Type = Level
- Paid/Received = Expense or Revenue
  - P= Expense
    - Tuition Source = Object code
  - R=Revenue
    - Tuition Source = Rev Code

Reconcile SW1 Expenses

chkcat	Description
chk01	Tuition paid with tuition source type of 1 and tuition type "RegPK" should match object code 561, level 01, for all programs not like 2x and program <> 60 and function <> 5210
chk03	Tuition paid with tuition source type of 1 and tuition type "RegE" should match object code 561, level like 1x, for all programs not like 2x and program <> 60 and function <> 5210
chk05	Tuition paid with tuition source type of 1 and tuition type "RegS" should match object code 561, level like 3x, for all programs not like 2x and program <> 60 and function <> 5210
chk07	Tuition paid with tuition source type of 1 and tuition type "CE" should match object code 561, level like 3x, for program 60 and function <> 5210
chk08	Tuition paid with tuition source type of 2 or 6 and tuition type "RegPK" should match object code 562, level 01, for all programs not like 2x and program <> 60 and function <> 5210
chk10	Tuition paid with tuition source type of 2 and tuition type "RegE" should match object code 562, level like 1x, for all programs not like 2x and program <> 60 and function <> 5210
chk12	Tuition paid with tuition source type of 2 and tuition type "RegS" should match object code 562, level like 3x, for all programs not like 2x and program <> 60 and function <> 5210
chk14	Tuition paid with tuition source type of 2 and tuition type "CE" should match object code 562, level like 3x, for program 60 and function <> 5210
chk15	Tuition paid with tuition source type of 4 and tuition type "RegPK" should match object code 563 or 564, level 01, for all programs not like 2x and program <> 60 and function <> 5210
chk17	Tuition paid with tuition source type of 4 and tuition type "RegE" should match object code 563 or 564, level like 1x, for all programs not like 2x and program <> 60 and function <> 5210
chk19	Tuition paid with tuition source type of 4 and tuition type "RegS" should match object code 563 or 564, level like 3x, for all programs not like 2x and program <> 60 and function <> 5210
chk21	Tuition paid with tuition source type of 4 or 5 and tuition type "CE" should match object code 563 or 564, level like 3x, for program 60 and function <> 5210
chk22	Tuition paid with tuition source type of 1, 2, 4 or 5 and tuition type "RegV" should match object code 567, level like 3x, for program 11 and function <> 5210

Reconcile SW1 Revenues

chkcat	chkdesc
chk26	Tuition received with tuition source type of 1 and tuition type "RegPK" should match revcode 1302, level 01, for all programs not like 2x and program <> 60
chk28	Tuition received with tuition source type of 1 and tuition type "RegE" should match revcode 1302, level like 1x, for all programs not like 2x and program <> 60
chk30	Tuition received with tuition source type of 1 and tuition type "RegS" should match revcode 1302, level like 3x, for all programs not like 2x and programs not like 3x and program <> 60
chk32	Tuition received with tuition source type of 1 and tuition type "CE" should match revcode 1302, and level 41
chk33	Tuition received with tuition source type of 1 and tuition type "RegV" should match revcode 1302, for programs like 3x
chk35	Tuition received with tuition source type of 2, 4, or 5 and tuition type "RegPK" should match revcode 1304, level 01, for all programs not like 2x and program <> 60
chk37	Tuition received with tuition source type of 2 and tuition type "RegE" should match revcode 1304, level like 1x, for all programs not like 2x and program <> 60
chk39	Tuition received with tuition source type of 2 and tuition type "RegS" should match revcode 1304, level like 3x, for all programs not like 2x and programs not like 3x and program <> 60
chk41	Tuition received with tuition source type of 2 and tuition type "CE" should match revcode 1304, and level 41
chk42	Tuition received with tuition source type of 2 and tuition type "RegV" should match revcode 1304, for programs like 3x
chk44	Tuition received with tuition source type of 3 and tuition type "RegPK" should match revcode 1301, level 01, for all programs not like 2x and program <> 60
chk46	Tuition received with tuition source type of 3 and tuition type "RegE" should match revcode 1301, level like 1x, for all programs not like 2x and program <> 60
chk48	Tuition received with tuition source type of 3 and tuition type "RegS" should match revcode 1301, level like 3x, for all programs not like 2x and programs not like 3x and program <> 60
chk50	Tuition received with tuition source type of 3 and tuition type "CE" should match revcode 1301, and level 41
chk51	Tuition received with tuition source type of 3 and tuition type "RegV" should match revcode 1301, for programs like 3x
chk53	Tuition received with tuition source type of 4 or 5 and tuition type "RegPK" should match revcode 1303, level 01, for all programs not like 2x and program <> 60
chk55	Tuition received with tuition source type of 4 or 5 and tuition type "RegE" should match revcode 1303, level like 1x, for all programs not like 2x and program <> 60
chk57	Tuition received with tuition source type of 4 or 5 and tuition type "RegS" should match revcode 1303, level like 3x, for all programs not like 2x and programs not like 3x and program <> 60
chk59	Tuition received with tuition source type of 4 or 5 and tuition type "CE" should match revcode 1303, and level 41
chk60	Tuition received with tuition source type of 4 or 5 and tuition type "RegV" should match revcode 1303, for programs like 3x

Submitting to AOE

How to submit

- If you are not in eFinancePLUS, complete your crosswalk files changing the file name to the proper naming convention (ex: SU001 T001 FY26 Statbook.csv)
- Complete a set of Supplemental Worksheets for each organization you will be submitting for
- On the final page of the worksheets there will be a place to upload that district's crosswalk .csv file, upload it and then hit the submit button to transmit the Supplemental worksheet and the Crosswalk excel file to the AOE. If you are on eFinancePLUS then you can just submit your supplemental worksheets and AOE will pull your Expense and Revenue data from the ODS.

Submitting to AOE Cont…

When to Submit

- The data collection due date is August 18, 2026.
- You are required to have all data submitted to the AOE by this date
- Supplemental Worksheets and Crosswalk files will be submitted together when you have completed the worksheets

Submitting to AOE

Late Statbook Submissions

- The AOE will be implementing a new collection practice this year. Throughout the collection period, you will receive email notifications and possible a phone call or two if you are missing any data.
- On September 1, 2025, if your data has still not been received, your organization will be forwarded to the Business Office so that the funding can be withheld.

What is done with Statbook Data

- Transportation Grant Calculation
- Allowable Tuition Calculation
- Populates the Indirect Rate worksheet
- Federal Surveys
  - F-33
  - NPEFS
- ESSA Reporting
  - Per Pupil Expenditures (PPE)

Supplemental Worksheet Quesitons

SW-1 Segment

- SW-1 template review
  - Go through each tab and column
  - Discuss file name for upload

SW-1 Cont.

Tuition Source: Report all tuition that was received from or paid to one of the following categories:

1. **In state – Public**
   - When paying Tech Center's, the Tuition Type will be Reg V. This will limit the options to only tech centers. Continue to choose tuition source 7 when paying St. Johnsbury Academy or Lyndon Institute as a Tech Center.
2. **In state – Independent**
3. **Individual**
4. **Out of State – Public**
5. **Out of State – Independent**
6. **Independent Pre-K**
7. **Public Tech Centers**

Paid/Received – Indicates whether the reporting district **paid** tuition to or **received** tuition from other districts, out of state organizations or individuals.

Tuition Source Description – For source types 1, 2, 6, and 7 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".

SW-1 Cont.

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.

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.

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.

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.**

Tuition Rate Per Pupil - Enter the tuition rate that was charged for each student FTE by the school or District.

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.

QUESTIONS

Statbook Crosswalk Segment

- Crosswalk File review
  - Review the Tabs
  - Review parts of the Expense or Revenue worksheet
  - Steps to complete each tab
    - Copy in your data
    - Complete Crosswalk tables
    - Review crosswalked data for codes that were not crosswalked
    - Review and clear business rule issues

Crosswalk notes

- Clear all crosswalking errors prior to moving on to clearing business rules
- Use location code correctly for ppe
- When submitting for multiple organizations, save a copy of the crosswalk for each entity. This will save you from having to clear the crosswalk out before moving on to the next organization.

QUESTIONS

Thank You for attending!

- Contact Info
  - Nicole
    - Phone: (802) 828-0178
    - E-mail: Nicole.Gray@vermont.gov