ANNUAL STATISTICAL REPORT OF SCHOOLS Fiscal Year 2026

Reporting Instructions

Due By Law

August 18, 2026
Title 16 V.S.A. Section 242(4)(A)

AOE School Finance

Nicole Gray: (802) 828-0178

VERMONT
AGENCY OF EDUCATION

Table of Contents

General Information **3**
- New This Year 3
- Reporting Requirement 3
- Purpose of This Data Collection 3
- Accuracy of Submitted Data 3
- Due Date 3
- Data Submissions 4
- Statbook Collection and Related Materials 4
- Assistance in Completing This Data Collection 4
- Signature Required 4
- Who Should Complete This Report 4
- Important Information & Updates for the FY2026 Statbook Data Collection 5
- Chart of Account (Important) 5
- SW-1 Tuition Worksheet Guidance 5
- SW-16 Budget Surplus Changes 6
- SW-17 Chart of Accounts Program 41: ELL Questionnaire Guidance 6
- Edit Check Process Changes 6

General Instructions **6**
- The Vermont "Handbook" and Definitions 6
- Glossary 6

Expense and Revenue Reporting **7**

Statbook Crosswalk File Instructions **7**

Supplemental Worksheets **8**
- Main Form 8
- SW-1: Tuition Worksheet 9
- SW-1 Form 9
- SW-6: Transportation Reimbursement Worksheet 11
- SW-7: Shared Services and Properties Worksheet 13
- SW-7 Form 13
- SW-9: Full-Time Equivalents of Students in Non-Regular Education Classes 14
- SW-11: F33 Debt Service Worksheet 16
- SW-16: Budget Surplus Amounts 18
- SW-17: Chart of Accounts Program 41: ELLs Questionnaire 19
- SW-17 Form 20
- Submission Form 21

General Information

New This Year

We have made changes to the FY26 collection. Starting this year, all SW-1 data will be submitted with a file upload. You will no longer be able to enter your data into the Cognito form. Instead you will enter your data into the SW-1 template and upload it into the Cognito form on the SW-1 section.

Reporting Requirement

This report is required by the Vermont Agency of Education pursuant to Vermont Statutes Annotated, Title 16, Section 242(4)(A) 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 18th 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, 2026, 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 18, 2026. 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 funds provided by the Agency of Education.*

Data Submissions

Instructions for completing the Statbook Crosswalk template can be found on the Instructions tab of the Excel file. Once you have entered all of your data and cleared the errors, you will be able to use the button in the file to create your .csv. Please do not change the file name. When you complete your Supplemental worksheets, you will 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 available at the link provided in the deployment email. Materials needed to complete the Statbook collection include:

1. Statbook Reporting Instructions,
2. Statbook Crosswalk Template for importing expenditure and revenue data,
3. SW-1 Tuition Template
4. Statbook Training Video. This video will be available following the training on July 7, 2026.

Assistance in Completing This Data Collection

Please refer all requests for assistance to AOE School Finance:
Nicole Gray

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. A separate set of Supplemental Worksheets must be completed for the Tech Center.

Important Information & Updates for the FY2026 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 FY26 tuition billed prior to the PY adjustment.

Chart of Account (Important)

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. 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.

SW-1 Tuition Worksheet 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.

SW-16 Budget Surplus Changes

- When reporting your Budget Surplus funds only include amounts from your General Fund.
- Do not report Special Funds.
- There are new descriptions to choose from. If you select Other you will need to give a purpose for these funds.

SW-17 Chart of Accounts Program 41: ELL Questionnaire Guidance

It is important to accurately record the types and amounts of funds being spent on students who are English Learners. For this section, 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).

Edit Check Process Changes

Many data issues you may have are required to be fixed within the Excel crosswalk file before it will allow you to create and submit the csv data file. AOE will subsequently do additional data validations and may contact you for a resubmittal. Otherwise, your data will be available in the online EditCheck Power BI file for review. The link for the Edit Check file will be emailed to you in late August.

NOTE: 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.

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

Please see the Handbook II for information on codes and reporting.

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 1th.
- Non-Efin+ users: The crosswalk template needs to be filled out and submitted (with no errors) to AOE on or before August 18th

Statbook Crosswalk File Instructions

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

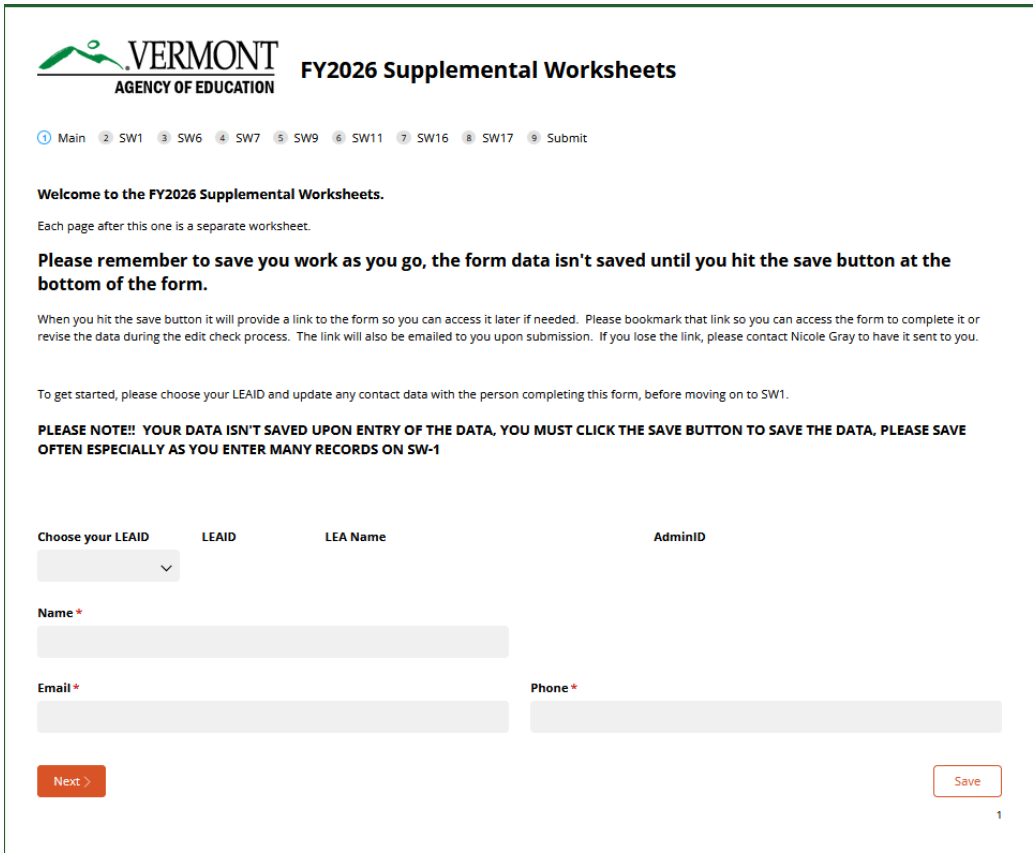
General Steps:

1. Export your expenditure and revenue data from your 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. On the Checklist tab review all of the checks and clear them
7. On the Announced Tuition tab, review the list of expenditures and in column M change the No to a Yes if they should be included in the Announced Tuition calculation.
8. 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



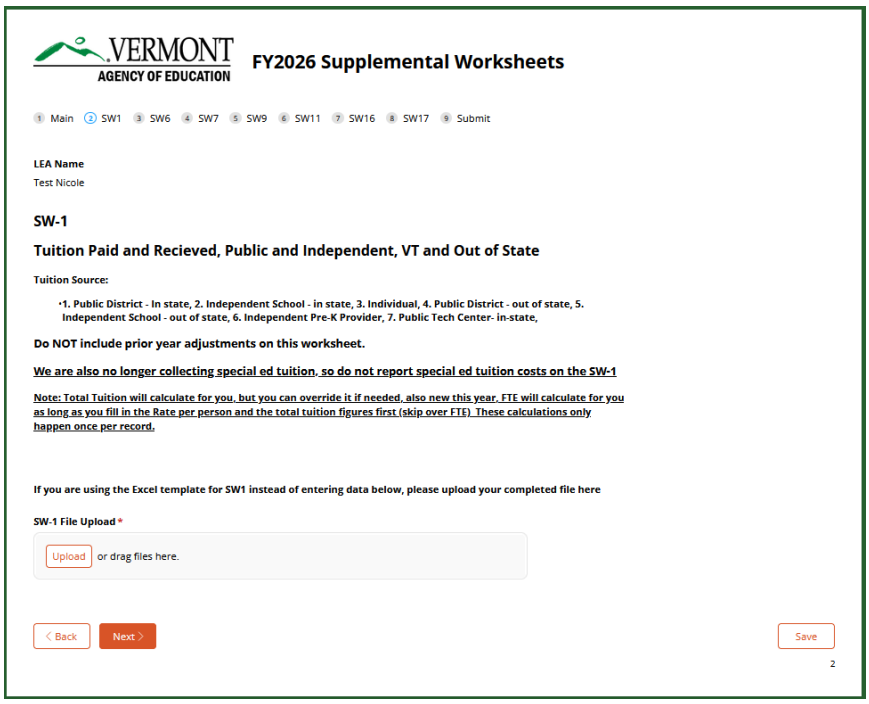
The main form is the first page of the supplemental worksheets.

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:
Starting with FY26 your SW-1 data will be collected with an Excel template. Your template will be uploaded into Cognito in the SW-1 section.

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. You are responsible to follow-up with any LEA's where the amount received does not match the amount paid by the other LEA. You will receive this information through the Edit Check file.

NOTE: Do not report tuition for Special Education.

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

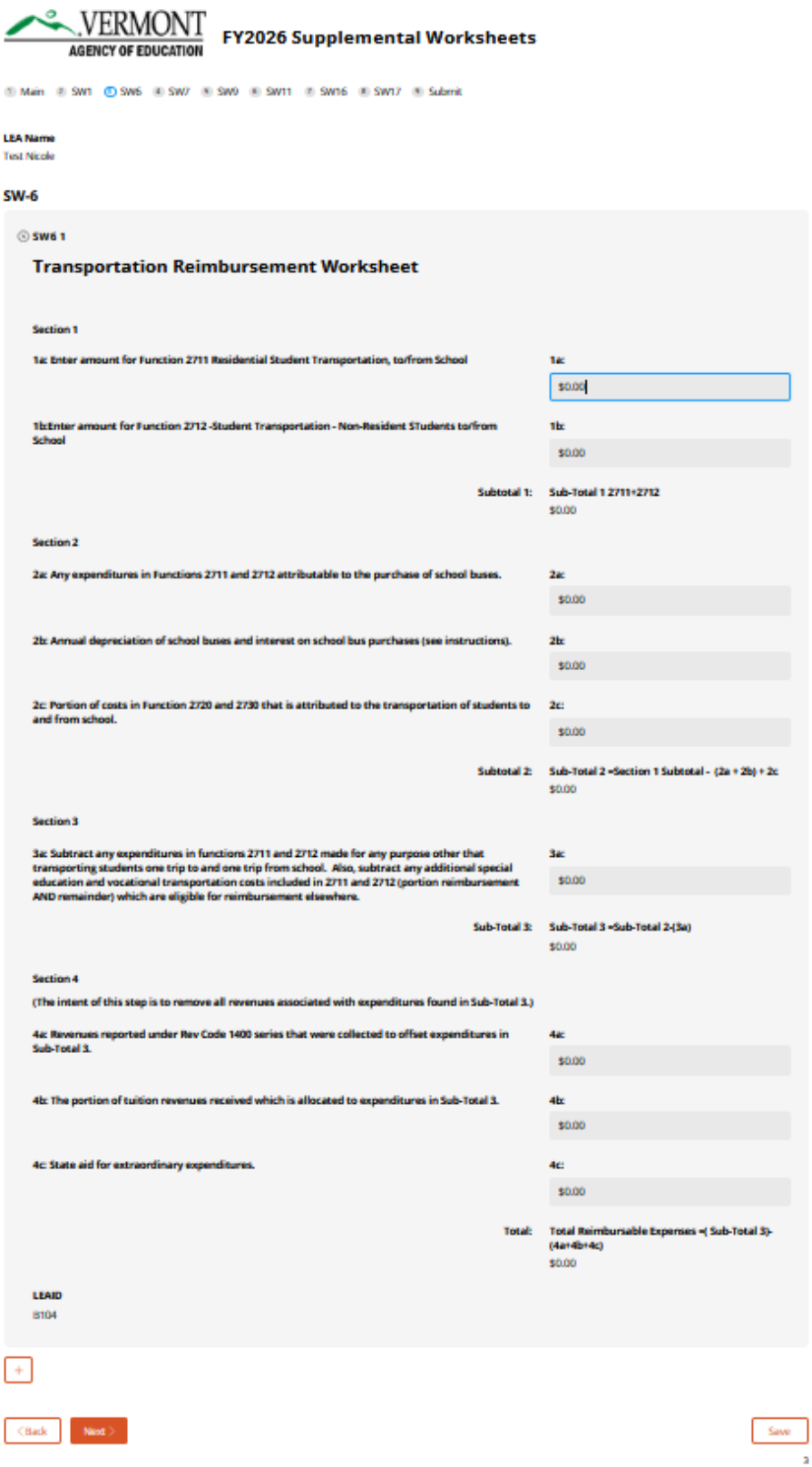
SW-1 Guidance

- 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



VERMONT AGENCY OF EDUCATION

FY2026 Supplemental Worksheets

Main | SW1 | SW6 | SW7 | SW9 | SW11 | SW16 | SW17 | Submit

LEA Name
Test Nicole

SW-6

SW6 1

Transportation Reimbursement Worksheet

Section 1

1a: Enter amount for Function 2711 Residential Student Transportation, to/from School — 1a: $0.00

1b:Enter amount for Function 2712 -Student Transportation - Non-Resident STudents to/from School — 1b: $0.00

Subtotal 1: Sub-Total 1 2711+2712 $0.00

Section 2

2a: Any expenditures in Functions 2711 and 2712 attributable to the purchase of school buses. — 2a: $0.00

2b: Annual depreciation of school buses and interest on school bus purchases (see instructions). — 2b: $0.00

2c: Portion of costs in Function 2720 and 2730 that is attributed to the transportation of students to and from school. — 2c: $0.00

Subtotal 2: Sub-Total 2 =Section 1 Subtotal - (2a + 2b) + 2c $0.00

Section 3

3a: Subtract any expenditures in functions 2711 and 2712 made for any purpose other that transporting students one trip to and one trip from school. Also, subtract any additional special education and vocational transportation costs included in 2711 and 2712 (portion reimbursement AND remainder) which are eligible for reimbursement elsewhere. — 3a: $0.00

Sub-Total 3: Sub-Total 3 =Sub-Total 2-(3a) $0.00

Section 4

(The intent of this step is to remove all revenues associated with expenditures found in Sub-Total 3.)

4a: Revenues reported under Rev Code 1400 series that were collected to offset expenditures in Sub-Total 3. — 4a: $0.00

4b: The portion of tuition revenues received which is allocated to expenditures in Sub-Total 3. — 4b: $0.00

4c: State aid for extraordinary expenditures. — 4c: $0.00

Total: Total Reimbursable Expenses =(Sub-Total 3)-(4a+4b+4c) $0.00

LEAID
IS104

Back | Next | Save

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.

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.

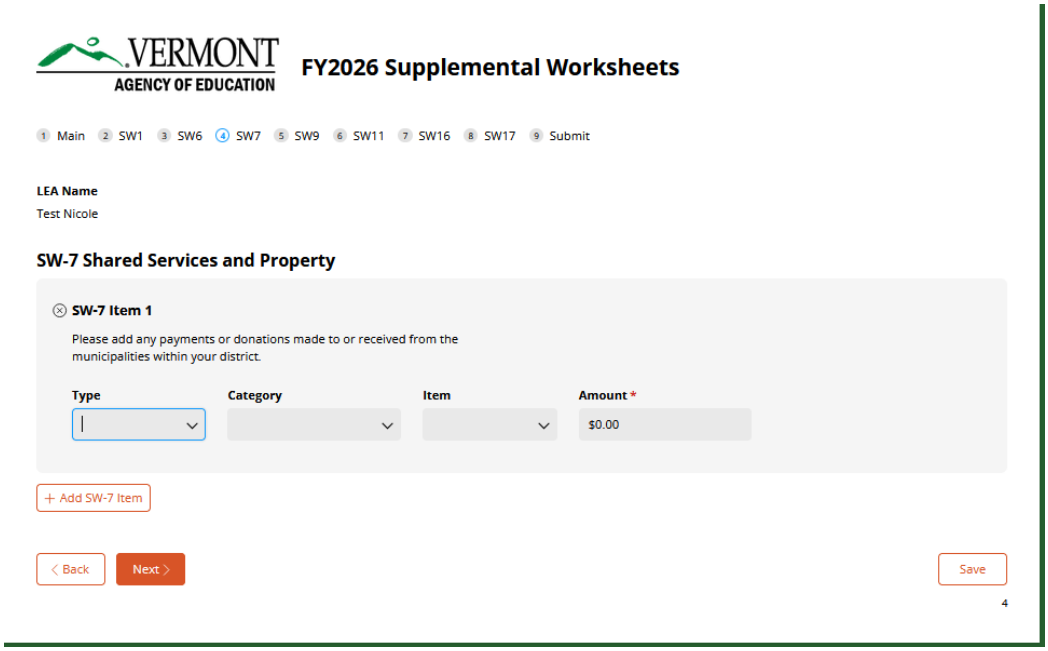
Section 4: In box 4a enter any revenues from revenue code 1400 that are associated with the expenditures remaining in the sub-total from above. Revenues reported in should not include assessments from member districts. In box 4b you will enter any portions of tuition revenues that are related to the 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.

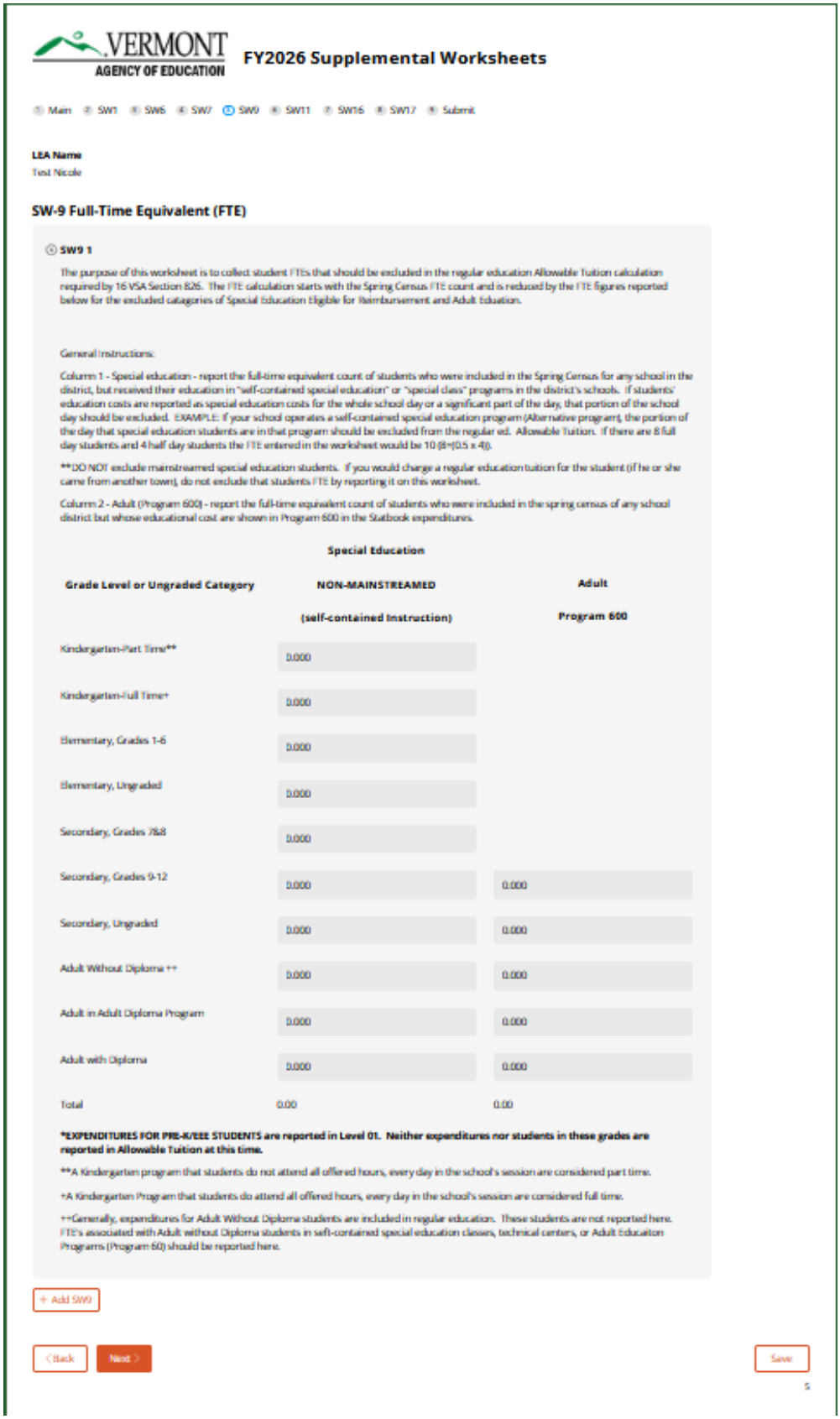
SW7 consists of five fields:

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 enrollment, 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



VERMONT AGENCY OF EDUCATION

FY2026 Supplemental Worksheets

① Main ② SW1 ③ SW6 ④ SW7 ⑤ SW9 ⑥ SW11 ⑦ SW16 ⑧ SW17 ⑨ Submit

LEA Name
Test Nicole

SW-9 Full-Time Equivalent (FTE)

SW9 1

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 826. The FTE calculation starts with the Spring Census FTE count and is reduced by the FTE figures reported below for the excluded categories of Special Education Eligible for Reimbursement and Adult Eduation.

General Instructions:

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.

Grade Level or Ungraded Category	Special Education NON-MAINSTREAMED (self-contained instruction)	Adult Program 600
Kindergarten-Part Time**	0.000	
Kindergarten-Full Time+	0.000	
Elementary, Grades 1-6	0.000	
Elementary, Ungraded	0.000	
Secondary, Grades 7&8	0.000	
Secondary, Grades 9-12	0.000	0.000
Secondary, Ungraded	0.000	0.000
Adult Without Diploma ++	0.000	0.000
Adult in Adult Diploma Program	0.000	0.000
Adult with Diploma	0.000	0.000
Total	0.00	0.00

***EXPENDITURES FOR PRE-K/EEE STUDENTS are reported in Level 01. Neither expenditures nor students in these grades are reported in Allowable Tuition at this time.**

**A Kindergarten program that students do not attend all offered hours, every day in the school's session are considered part time.

+A Kindergarten Program that students do attend all offered hours, every day in the school's session are considered full time.

++Generally, expenditures for Adult Without Diploma students are included in regular education. These students are not reported here. FTE's associated with Adult without Diploma students in self-contained special education classes, technical centers, or Adult Education Programs (Program 60) should be reported here.

+ Add SW9

〈 Back Next 〉 Save

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.

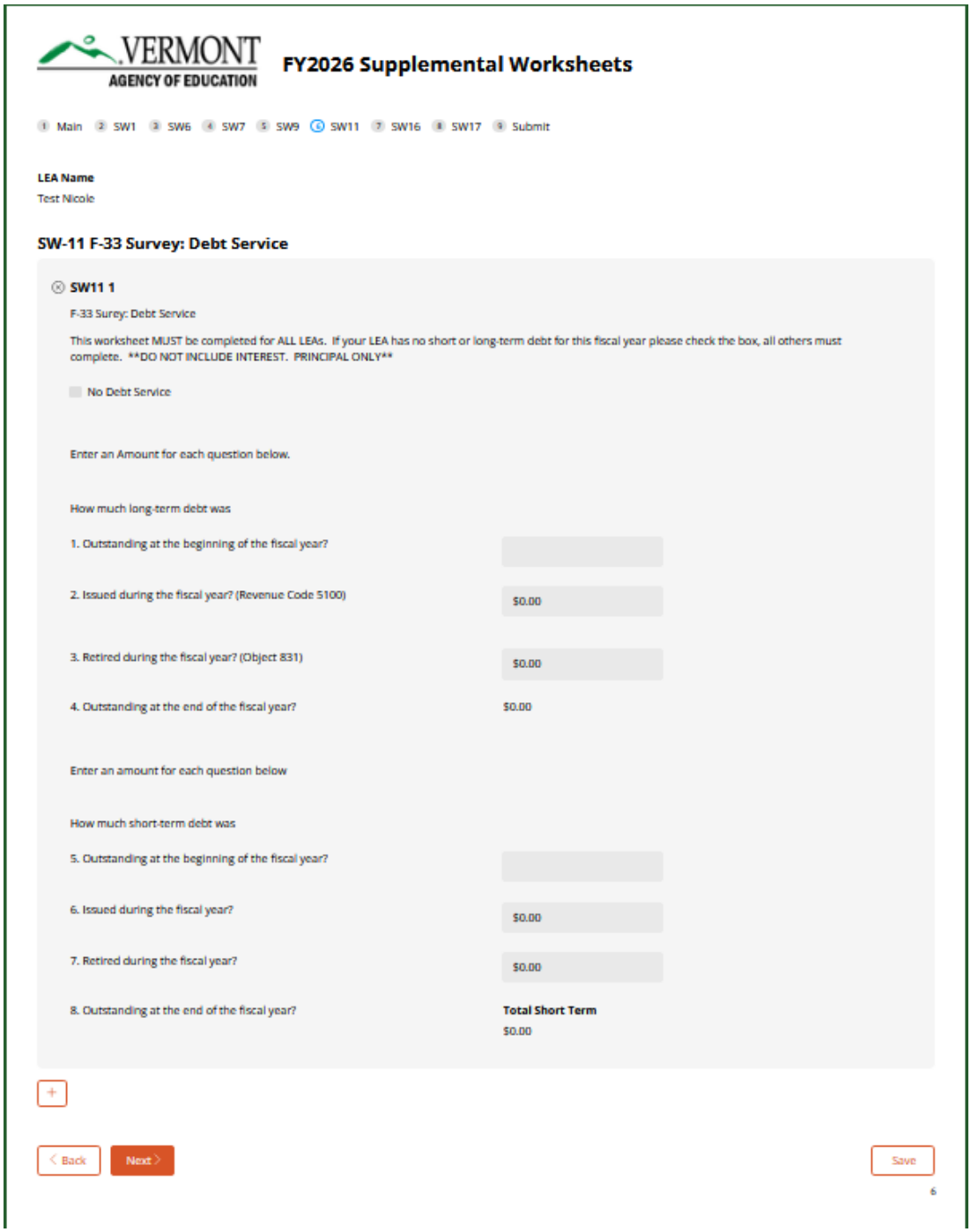
- Example: A school operates a self-contained special education or alternative program, the portion of the day that special education students are in the program should be excluded. If the "alternative" program has eight special education students for the full school day and four for half of the school 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

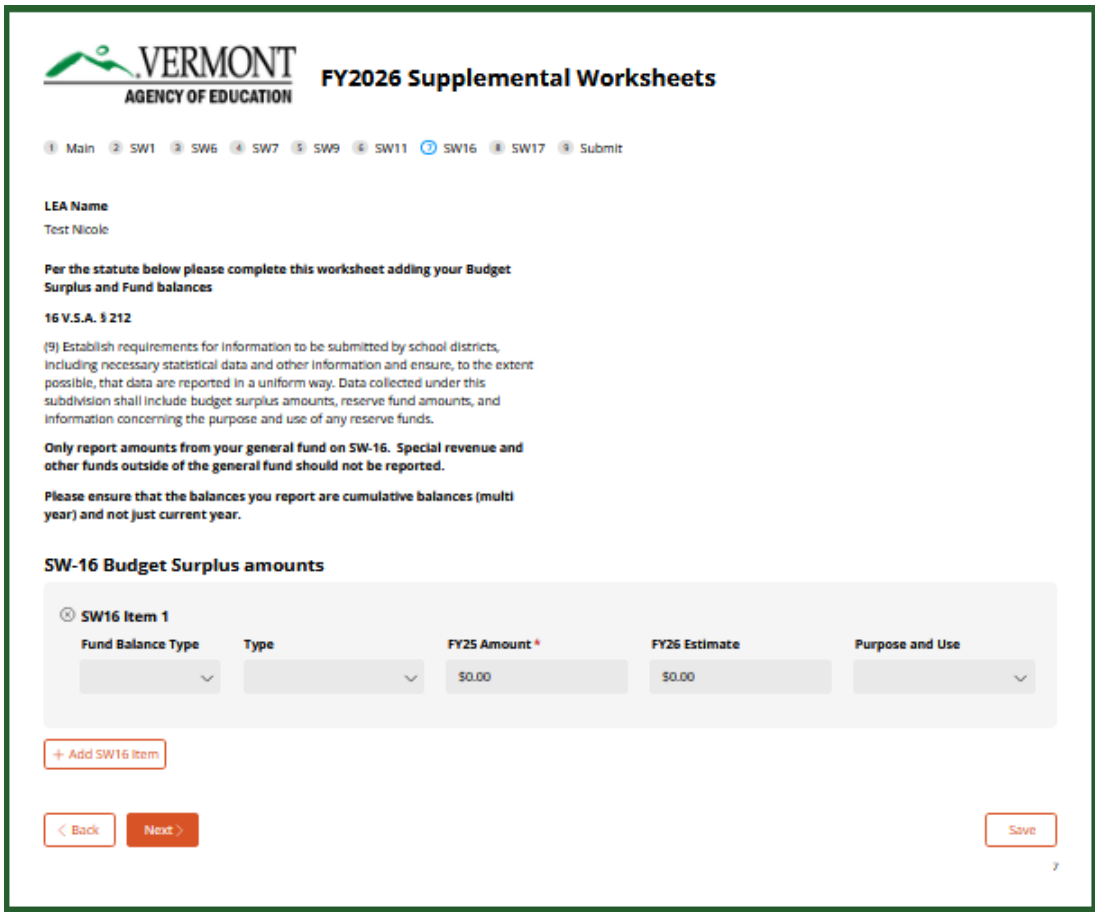
2. Type: This is the balance type, Assigned, Committed, Non-Spendable, Restricted and Unassigned.

3. 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-16 Form



SW-17: Chart of Accounts Program 41: ELLs Questionnaire

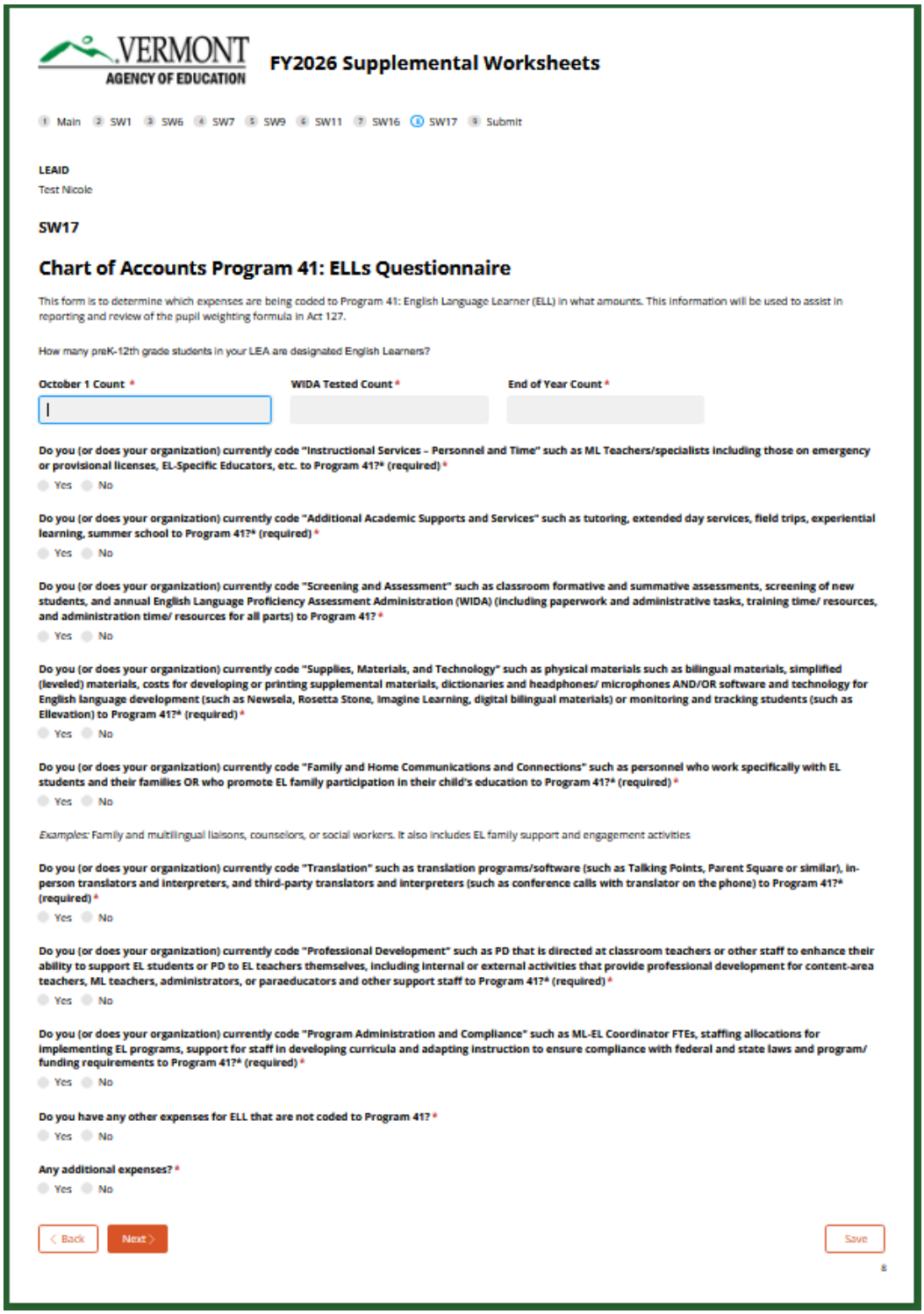
All funding for English Learners (ELs, ELLs) should be accounted for. The population for this includes all publicly-tuitioned preK-12 students who have been designated as an English Learner (EL). The services and supports that individual ELs receive may differ, and parents may decline services, but students 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.

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.

SW-17 Form



VERMONT AGENCY OF EDUCATION

FY2026 Supplemental Worksheets

1 Main 2 SW1 3 SW6 4 SW7 5 SW9 6 SW11 7 SW16 8 SW17 9 Submit

LEAID

Test Nicole

SW17

Chart of Accounts Program 41: ELLs Questionnaire

This form is to determine which expenses are being coded to Program 41: English Language Learner (ELL) in what amounts. This information will be used to assist in reporting and review of the pupil weighting formula in Act 127.

How many preK-12th grade students in your LEA are designated English Learners?

October 1 Count * | **WIDA Tested Count** * | **End of Year Count** *

Do you (or does your organization) currently code "Instructional Services – Personnel and Time" such as ML Teachers/specialists including those on emergency or provisional licenses, EL-Specific Educators, etc. to Program 41?* (required) *
Yes No

Do you (or does your organization) currently code "Additional Academic Supports and Services" such as tutoring, extended day services, field trips, experiential learning, summer school to Program 41?* (required) *
Yes No

Do you (or does your organization) currently code "Screening and Assessment" such as classroom formative and summative assessments, screening of new students, and annual English Language Proficiency Assessment Administration (WIDA) (including paperwork and administrative tasks, training time/ resources, and administration time/ resources for all parts) to Program 41? *
Yes No

Do you (or does your organization) currently code "Supplies, Materials, and Technology" such as physical materials such as bilingual materials, simplified (leveled) materials, costs for developing or printing supplemental materials, dictionaries and headphones/ microphones AND/OR software and technology for English language development (such as Newsela, Rosetta Stone, Imagine Learning, digital bilingual materials) or monitoring and tracking students (such as Ellevation) to Program 41?* (required) *
Yes No

Do you (or does your organization) currently code "Family and Home Communications and Connections" such as personnel who work specifically with EL students and their families OR who promote EL family participation in their child's education to Program 41?* (required) *
Yes No

Examples: Family and multilingual liaisons, counselors, or social workers. It also includes EL family support and engagement activities

Do you (or does your organization) currently code "Translation" such as translation programs/software (such as Talking Points, Parent Square or similar), in-person translators and interpreters, and third-party translators and interpreters (such as conference calls with translator on the phone) to Program 41?* (required) *
Yes No

Do you (or does your organization) currently code "Professional Development" such as PD that is directed at classroom teachers or other staff to enhance their ability to support EL students or PD to EL teachers themselves, including internal or external activities that provide professional development for content-area teachers, ML teachers, administrators, or paraeducators and other support staff to Program 41?* (required) *
Yes No

Do you (or does your organization) currently code "Program Administration and Compliance" such as ML-EL Coordinator FTEs, staffing allocations for implementing EL programs, support for staff in developing curricula and adapting instruction to ensure compliance with federal and state laws and program/ funding requirements to Program 41?* (required) *
Yes No

Do you have any other expenses for ELL that are not coded to Program 41? *
Yes No

Any additional expenses? *
Yes No

Back Next Save

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 FY26 Statbook.csv)** then **Upload it on the last page of the supplemental worksheets prior to submitting the worksheets to AOE.**

