

ANNUAL STATISTICAL REPORT OF SCHOOLS Fiscal Year 2017

Reporting Instructions

**Due By
Law**

**August 15, 2017
Title 16 V.S.A. Section 242(4)(B)&(C)**

**AOE Data Collection Helpdesk
(802) 479-1044**

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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 either revise their Statbook and resubmit, or provide a reconciliation document so AOE can make updates to the entity's data on the backend.

Due Date

The due date for the completed "Annual Statistical Report of Schools," is Tuesday, August 15, 2017. ****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.

Statbook Collection and Related Materials

We will be posting the Statbook application, the Statbook Companion, software instructions, reporting instructions, templates for importing expenditure and revenue data and the allowable tuition custom revenue allocation worksheet to AOE's [Annual Statistical Report Data Collections webpage](#). In the event that updates are needed in the application or instructions, the latest version of the document/application will be posted to this location. We will also send out a notification email to all Statbook contacts if any updates are required.

Note on Statbook and Allowable Tuition: For revenues that are not explicitly associated with elementary or secondary education, the standard revenue allocation for allowable tuition is based on the proportion of elementary and secondary student FTEs (average daily membership). If you would like your districts' revenues allocated to elementary/secondary

allowable tuition based on some other method, please fill out the custom revenue allocation worksheet. Furthermore, it is important to note that the **only way** to exclude Pre-K revenue (except revenue we are able to determine is applicable only to Pre-K/EEE) from the Allowable Tuition calculation is to complete the custom revenue allocation worksheet. At this time, Pre-K expenditures are excluded from the Allowable Tuition Calculation, so offsetting revenues should also be excluded.

Note on Verifying Data Import(s): If you are importing your revenue and/or expense data using the AOE template(s) (as opposed to entering your data by hand into Statbook) please be sure to reference the Statbook Companion to make sure that all values you expected to be imported were in fact imported into the Statbook. This tool also has a table of open and closed codes by entity type and by combination (e.g. which objects can be used with which functions etc.). If you have any questions on how to use this tool, or on available accounts, please call AOE's School Finance Team (see contact info below).

Assistance in Completing This Data Collection

Please refer all requests for assistance in reporting data to AOE School Finance:

[Sean Cousino](#) (802) 479-1026

[Alena Marand](#) (802) 479-1032

Requests for assistance with software or other technical problems should go to AOE's Data Collections team:

AOE Data Collections Help Desk (802) 479-1044

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.

Please do not send signature pages until you have been notified that your Statbook is complete.

Faxed copies and/or stamped signatures are **not** acceptable.

Also required is the name and telephone number of the person(s) to contact with questions about the completed report. This information should be submitted through the "Contact" page within the Statbook database.

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 and Unified, Union Districts and Joint Contract Schools** 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.
- **Technical Centers** must complete this report.

Important Information & Updates for the FY2017 Statbook Data Collection

In this year's collection we made a number of changes to the content as well as the technical aspects of the Statbook data collection tool. First, we added a few new revenue codes as well as a handful of object codes. Some of these codes will be required, while others are requested but will not be required until next year. For specifics, please see the subsections on revenue and object codes.

There are also a number of changes related to worksheet data. First, you will no longer be required to complete the SW3 worksheet. While this worksheet had initially been replaced with a field in the expenditures input form for SU assessments, we decided not to collect these data in this way at this time. Should we need to reconcile any SU assessments by function, program etc. between SU and member districts, we will follow up with business managers after Statbook has been submitted. Going forward, SW6, the transportation reimbursement worksheet will only be available to SU's and Supervisory Districts. The Federal Grant Expenditures Worksheet (SW12) will now request data on federal subgrants as well as federal revenue codes. The form limits the federal and subgrant codes to only those already entered in the revenue table, so this worksheet must be completed after entering revenues. A new field has also been added to this form called "CE Amount", which captures the portion of each record that was spent on current expenditures. AOE is required to report the amount of federal dollars spent on current expenditures.

This year you will also find that we have tried to make the tool more user friendly. In particular, you will now be able to filter the data more easily when inputting revenues and expenditures. We have also added a button that will export filtered data from the expenditure or revenue form for your convenience (“Export filtered data To Excel for Review”).

The data submission process will also be new this year. We are accepting Statbook submissions via an electronic file transfer process instead of through email. For details of this process and other software related updates, see the Statbook Software Instructions.

After all data have been submitted, to make sure we can calculate statewide totals net of duplicates, we will now conduct a formal review of between entity transactions. If there are discrepancies between reporting entity transactions, we will set up a virtual meeting with all involved parties to reconcile these differences and update Statbook data accordingly. Such between entity edit checks include:

- Parent SU subgrant expenditures should tie to member districts’ subgrant revenues.
- SU revenue code 1931 should equal the sum of object 331 for SU members.
- Object 331 for SU members must be less than or equal to SU expenditures assessed to members by function and program.
- Tuition paid from a VT LEA must equal tuition received by another (SW1).

Lastly, please find below the list of School District/Supervisory Union Changes for FY17:

- New Districts
 - U050 Elmore-Morristown Unified Union School District
 - SU030 White River Valley Supervisory Union
 - U052 Mill River Unified Union School District
 - U053 Otter Valley Unified Union School District
 - U049 Barstow Unified Union School District
- Districts that Dissolved
 - T067 Elmore
 - T132 Morristown
 - T049 Clarendon
 - T190 Shrewsbury
 - T206 Tinmouth
 - T219 Wallingford
 - U040 Mill River UHSD
 - T026 Brandon
 - T081 Goshen
 - T110 Leicester
 - T154 Pittsford
 - T201 Sudbury

- T241 Whiting
- U008 Otter Valley UHSD
- T048 Chittenden
- T122 Mendon
- J048 Barstow Joint Contract School

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 change.

The Vermont "Handbook" and Definitions

The *Handbook For Financial Accounting For Vermont School Systems* contains detailed information about the proper reporting of financial data. Although the Handbook has not been updated for a number of years, it provides helpful explanation of reporting and accounting standards.

However, the Program, Function and Object definitions and descriptions included in the Handbook are outdated. 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. **The most up-to-date and relevant chart of accounts is found in these instructions. Please use these instructions as your primary source for coding and reporting requirements.** Do not hesitate to call AOE School Finance if you have any questions.

Glossary

Agency Fund (#9) – 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 student activities, employee pension withholdings and taxes collected on behalf of the state and federal government.

Capital Projects Fund (#3) – 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 (#4) – 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 13.

Enterprise Fund (#6) – 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**" in **Program 022**.

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. **The nine available fund types are: 1 - General, 2 - Special Revenue, 3 - Capital Projects, 4 - Debt Service, 5 - Permanent, 6 - Enterprise, 7 - Internal Service, 8 - Trust and 9 – Agency.** Each LEA is expected to report all revenues and expenditures under the proper fund.

General Fund (#1) – 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 (#7) – 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 (#5) – 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 11.

Program - A plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The "Handbook" defines several different "programs". For purposes of this report we have combined these several programs into ten categories and several subcategories. 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 30

Special Revenue Fund (#2) – 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 (#8) – 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

021 Capital Construction - Included In Allowable Tuition

The source of revenue used to pay for construction expenditures determines the choice between Programs 021 and 022. All capital construction expenditures and revenues that **ARE NOT** associated with the sale of bonds, multi-year loans, state construction aid, restricted federal revenue and transfers from reserve funds are to be **INCLUDED** in allowable tuition.

022 Capital Construction - Excluded From Allowable Tuition

The source of revenue used to pay for construction expenditures determines the choice between Programs 021 and 022. All capital construction expenditures and revenues that **ARE** associated with the sale of bonds, multi-year loans, state construction aid, restricted federal revenue and transfers from reserve funds are to be **EXCLUDED** from allowable tuition.

031 Long Term Debt - Included In Allowable Tuition

The source of revenue used to pay for debt expenditures determines the choice between Programs 031 and 032. Expenditures or revenues that **ARE NOT** associated with the sale of bonds, multi-year loans, state construction aid, restricted federal revenue and transfers from reserve funds used to pay for interest and principal on long term debt are to be **INCLUDED** in the allowable tuition calculation.

032 Long Term Debt – Excluded From Allowable Tuition

The source of revenue used to pay for debt expenditures determines the choice between Programs 031 and 032. Expenditures or revenues that **ARE** associated with the sale of bonds, multi-year loans, state construction aid, restricted federal revenue and transfers from reserve funds used to pay for interest and principal on long-term debt are to be **EXCLUDED** from the allowable tuition calculation.

100 Regular Programs

Elementary/Secondary activities providing students in grades PreK-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs should be distinguished from special education programs which focus on adapting curriculum or instruction to accommodate specific disabilities; from vocational/technical programs that focus on career skills; and from alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school due to academic, behavioral, or situational factors.

211 Special Education Programs Eligible for Reimbursement

Services primarily for students eligible for special education. The special education program includes elementary and secondary (PK through grade 12) services reimbursable under the Special Education Funding Formula as defined in the [State Board Rules Series 2360](#).

212 Special Education Programs Ineligible for Reimbursement

Services primarily for students eligible for special education funding. This special education program includes elementary and secondary services not reimbursable under the Special Education Formula as defined in the [State Board Rules Series 2360](#).

290 Other Special Programs

Activities primarily for students with special needs not reported in programs 211 or 212.

300 Technical/Vocational Programs

Activities that provide students an opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. **ONLY technical centers may use this program code.**

400 Other K through 12 Instructional Programs

Activities that provide students with learning experiences not included in the program codes 100 – 300 or 600 – 990. Examples of such activities include:

- Bilingual-English for Speakers of other Languages (ESOL). Activities for students from homes where English is not the primary language spoken.
- Alternative (and At Risk) Education Programs. Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

- Programs for gifted and talented students.

This program is designed for activities not included in other program codes.

Note: Program 400 **does not include** the portion of expenditures for an alternative program covering special education when a student is attending the program based on his/her IEP. Special education expenditures eligible for reimbursement are still reported in Program 211. Continue to report expenditures that have been reported in Programs 212 and 940 in those programs.

600 Adult/Continuing Education Programs

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for post-secondary careers; for post-secondary education programs, or upgrade occupational competence. Adult basic education programs are included in this category.

800 Community Services Programs

Activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation programs (playgrounds and swimming pools), civic activities (PTA meetings and public forums), public libraries, programs of custody and care of children (where attendance of children is not included in the district figures), and community welfare activities (clothing, food, etc.) provided by the LEA either for the community as a whole or for some segment of the community.

900 Co-Curricular and Extra-Curricular Activities

Activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities are student government, athletics, band, choir, clubs, and honor societies.

910 Food Service

Activities concerned with providing food service to students and staff. Direct costs of this program should be coded to Function 3100.

920 Summer School

All activities related to summer school.

940 Special Education Collaborative

For Supervisory District/Union Use Only: A collaborative program is a program created pursuant to an agreement between two or more supervisory districts/unions in accordance with 16 V.S.A. Section 267, for the purpose of cooperatively providing special education services. A

collaborative program may offer one or more component programs (e.g. multi-handicapped, emotionally disturbed, diversified occupations).

990 Other Enterprise Programs

All other programs that are intended to be self-supporting. For example: a student bookstore.

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 chart of account quick reference in the appendix.

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 transfer to its districts or other entities under the expenditure Function 5500 series.

The districts receiving the money from the supervisory union record it under major revenue code 2000, Subgrants Received. 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.

3000 Source of funds: State

The 3000 series contains state revenue sent predominantly to districts, with the exception of special education 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. Transportation, for the time being is sent to either the Supervisory Union or the District. By FY2019 transportation should only be paid to the Supervisory Unions and Supervisory Districts.

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 do 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. Expenditures from either of these revenue codes will require a CFDA # to be noted in the SW-12.
- **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. Expenditures from this revenue code will require a CFDA # to be noted in the SW-12.
- **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. Expenditures from this revenue code will require a CFDA # to be noted in the SW-12.

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 account quick

reference in the appendix. Expenditures are recorded by **Fund, Function and Object Code**, and are then allocated to each **Program by Level**.

Object Code Categories

All object codes are organized under one or multiple object code categories. Below you will find a hierarchy illustrating how each object category rolls up to the higher level of analysis. The object codes you use to record your expenditures should be at the lowest level of analysis where possible.

- 100 – Salaries
- 200 – Employee Benefits
 - 200 – Employee Benefits
 - 231 – VSTRS-Pension payments
 - 232 – VSTRS-OPEB payments
- 300 – Purchased Professional and Technical Services
 - 331 – Supervisory Union Assessments
 - 332 – Professional/Technical Services Purchased from a Supervisory Union
 - 341 – Audit Services
 - 351 – Purchased Professional/Tech Services-Data Processing and Coding Services
 - 352 – Other Technical Services
 - 3XX – Professional/Technical Services - Not Purchased from a Supervisory Union
- 400 – Purchased Property Services
 - 432 – Technology related repairs and maintenance
 - 443 – Rental of computers and related equipment
 - 450 – Construction Services
 - 4XX – Purchased Property Services Not For Construction
- 500 – Other Purchased Services
 - 510 – Student Transportation Services
 - 511 Student Transportation Services Purchased From A Public VT LEA
 - 512 Student Transportation Services Purchased From an Independent Or Non VT School
 - 519 Student Transportation Services from Other Sources
 - 530 – Communications
 - 560 – Tuition
 - 561 – Tuition to Other LEAs in Vermont
 - 562 – Joint Contract School Assessment - Current Expense
 - 563 – Joint Contract School Assessment - Capital Outlay and Debt Service
 - 564 – Tuition to Public and Private Schools Outside Vermont
 - 566 – Tuition to Independent (Private) Schools in Vermont
 - 568 – Tuition to Area Technical Centers Paid By the State
 - 569 – Tuition to Area Technical Centers

- 592 – Services Purchased From A Public Vermont LEA
- 593 – Services Purchased From Independent Or Out Of State Schools
- 594 – Special Education - Excess Costs Paid To Public Vermont LEAs
- 595 – Special Education - Excess Costs Paid To Independent and Non-Vermont Schools
- 597 – Services Purchased For Teen Parent Education
- 5XX – Other Purchased Services Not Reported Elsewhere
- 600 – Supplies and Materials
 - 620 – Energy (Except Electricity)
 - 622 – Electricity
 - 640 – Supplies - Books and Periodicals
 - 650 – Supplies-Technology Related
 - 6XX – Supplies and Materials - Not Books and Periodicals
- 700 – Property
 - 710 – Property - Land and Land Improvements
 - 720 – Property – Buildings
 - 730 – Property – Equipment
 - 734 – Property - Technology related hardware
 - 735 – Property - Technology software
 - 740 – Infrastructure
- 800 – Other Objects
 - 810 – Dues and Fees
 - 820 – Judgments against the LEA
 - 830 – Interest
 - 8XX – Other Objects - Not Judgments against the LEA, Or Interest
- 900 – Other Uses of Funds
 - 910 – Redemption of Principal
 - 950 – Payments to the Education Fund
 - 9XX – Other Uses of Funds - Not Principal Payments on Bonds or Notes

Object Codes Definitions

100 Salaries

Amounts paid to permanent or temporary employees of the LEA, including personnel substituting for those in permanent positions. Gross salary includes supplemental amounts for additional duties such as coaching or extracurricular activities, bus and lunch supervision, summer school and overtime. Employee benefits should not be reported here.

200 Employee Benefits

Amounts paid by the LEA on behalf of employees (amounts not included in gross salary, but in addition to that amount). This includes life, health, dental or other group insurance, social security contributions, retirement contributions paid by the LEA, employee tuition

reimbursement, unemployment compensation, worker's compensation and any other paid employee benefits.

300 Purchased Professional and Technical Services

Payments for services, which by their nature can be performed only by persons or firms with specialized skills and knowledge. These services are performed by organizations or individuals who are NOT employees of the LEA. Included are payments to architects, engineers, dentists, medical doctors, lawyers, consultants, accountants, etc.

Payments for services **purchased from** nurses and guidance personnel would be recorded here **UNLESS** these services are purchased from another VT public LEA or an independent or out of state school. In this case report the expenditures under Objects 592 or 593. If you employ nurses or guidance personnel rather than purchasing services from them, report expenditures in Objects 100 and 200 and other objects as appropriate.

331 Supervisory Union Assessments

As per 16 V.S.A. §301, each district shall pay a proportionate share of the salary and expenses of the superintendent and the expenses of the supervisory union. The purpose of this object code broadly is to capture such expenses and eliminate duplicate expenditures on supervisory union and statewide totals. A supervisory union may assess its LEAs with different formulas for different services. All assessments paid to an LEA's supervisory union should be reported in Object 331.

Administrative services (the Superintendent and office staff) should be coded to Function 2300, General Administration. Services **provided by the business office are reported in function 2500, Central Administration**. If the SU assesses an LEA for other services, then the expenditure is reported under the same function used by the SU but in the member LEA's Object 331. In FY2017 a new field was added to the Expenditure entry form "SU Only: Amount Assessed to Members". SU's will enter the proportion of each expenditure amount that is assessed to their member districts. This will allow AOE to tie SU Assessments to the districts expenses in object 331 by function.

332 Professional/Technical Services Purchased from a Supervisory Union

Services purchased from a supervisory union not included in the supervisory union assessment (under Object 331). This object is used to report technical and professional services (other than assessments) purchased from any supervisory union including your own. **Be aware of the distinction between an assessment and a purchased service**. Assessments are established by an algorithm or formula, generally established in advance, whereas purchased services are not determined a priori by an algorithm.

341 Audit Services

Audit services purchased by a supervisory union/district for itself and its member districts in accordance with 16 V.S.A. 323. **This object should be used by supervisory unions/districts ONLY and in conjunction with Function Code 2300**. Districts will no longer directly procure or

pay for audits but the costs of such services will be allocated among member districts through the annual SU assessments.

351 Purchased Professional/Tech Services-Data Processing and Coding Services

This object code is for any services related to data entry, formatting, and processing services other than programming.

352 Other Technical Services

Use this code for any technical services other than data-processing (e.g. programming).

3XX Professional/Technical Services - Not Purchased from a Supervisory Union

This object includes all other purchased professional/technical services except services purchased from another public VT LEA, which are reported in Object 592, **services purchased from an independent VT school or an out of state public or private school**, which are reported in Object 593, **special education excess cost payments**, which are reported in Objects 594 and 595, Services Reported for Teen Parent Education reported in Object 597, and audit services which are reported in Object 341. Also excluded from this object code are any expenses associated with object codes 351 and 352.

400 Purchased Property Services

Payments for services purchased to operate, repair, maintain, or rent property, which is either owned or used by the LEA. These services are performed by organizations or individuals who are **not** employees of the LEA. Included are payments for water and sewage services, garbage disposal, snow plowing, custodial and other cleaning services, repairs and maintenance, where the **service is not provided by LEA personnel**.

432 Technology related repairs and maintenance

Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. personal computers and servers).

443 Rental of computers and related equipment

Expenditures for leasing or renting computers and related equipment for both temporary and long-range use. This should be coded to the function where the equipment is used.

450 Construction Services

Expenditures for constructing, renovating and remodeling paid to contractors are included here. Expenditures for the improvement of sites and adjacent ways after acquisition by the LEA, consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work are generally charged to 450-Construction Services. **It is expected that Object 450 is used**

with Function 4000, Facilities, Acquisition and Construction. If you believe you need to use object 450 with another function, call AOE School Finance at (802) 479-1026.

4XX Purchased Property Services Not For Construction

Expenditures for services purchased for the operation, repair, or maintenance of property owned or used by the LEA that are **not** construction services. These expenditures include water/sewage, cleaning or disposal services, snow plowing, landscaping, and/or the rental of equipment used by the LEA. These services are not provided by LEA personnel. Excluded from object code 4XX are any expenses associated with object codes 432 and 443.

500 Other Purchased Services

Payments for services **other than** Professional and Technical Services and Property Services, **provided by organizations or individuals who are not employees of the LEA.** This includes: Payments to other LEAs or private contractors for the transportation of students; property, liability, fidelity, transportation, and casualty insurance; telephone, and postal services; advertising; printing and binding; student tuition payments; contracted services for food service and travel expenditures.

510 Student Transportation Services

Expenditures for transporting students to/from school and other activities.

511 Student Transportation Services Purchased From a Public VT LEA

Payments to other Public LEAs in Vermont for the purpose of transporting children to school and school-related events. Payments for the rental of buses which are operated by personnel on the school district's payroll are not recorded here - they are recorded under Other Purchased Services Not Reported Elsewhere (sub-Object 5XX) and one of the three transportation function codes (2711, 2712, 2720).

512 Student Transportation Services Purchased From an Independent or Non VT School

Payments to independent schools and schools outside Vermont for transporting children to school and school-related events.

519 Student Transportation Services from Other Sources

Payments to persons or agencies other than LEAs and schools for transportation of children to school and school-related events. These include expenditures to individuals that transport themselves, or their own children, and reimbursement of transportation expenses on public carriers.

530 Communications

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications

services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for software should be coded to object 650 if the software was not capitalized or object 735 if the software is eligible for capitalization (see appendix e in federal handbook).

560 Tuition

Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries described for the paying LEA.

561 Tuition to Other LEAs in Vermont

Expenditures for instructional services to reimburse other public LEAs located in Vermont. This object includes tuitions to an SU office. Do **not** include expenditures for joint contract school assessments here, but in 562 or 563.

562 Joint Contract School Assessment - Current Expense

That portion of Joint Contract School Assessments made to cover current expenditures of the Joint Contract School's operation. This Object code will normally be used in conjunction with the Instruction Function Code 1000 and further identified with the applicable program code and level.

563 Joint Contract School Assessment - Capital Outlay and Debt Service

That portion of the Joint Contract School Assessment made to cover capital outlay and debt service expenditures for that school. This Object code will be used in conjunction with the appropriate function code and further identified with the applicable program code and level.

564 Tuition to Public and Private Schools Outside Vermont

Expenditures for instructional services to reimburse public and private schools not located in Vermont.

566 Tuition to Independent (Private) Schools in Vermont

Expenditures for instructional services to reimburse approved non-public Vermont schools.

568 Tuition to Area Technical Centers Paid By the State

Tuition to technical centers paid by the state on behalf of a school district. This expenditure should be matched by an entry in Revenue Code 3114.

569 Tuition to Area Technical Centers

Expenditures for instructional services paid to any of the fifteen Vermont Area Technical Centers. **The paying district uses Program 100, not Program 300**, which is reserved for technical centers and the technical component of comprehensive high schools. This object is used by town districts that are not members of unions including grades 9 – 12 (town districts paying tuition directly to tech centers) and union districts paying tuition to tech centers.

592 Services Purchased From a Public Vermont LEA

Payments to another public LEA within the State for services rendered, other than tuition and transportation fees, are recorded here. Examples of such services are data processing, nursing, guidance and purchasing. (For **professional/technical services** purchased from a supervisory union, use Object 332.) Purchases of professional and technical services from any public VT LEA other than a supervisory union are reported in this object. For special education excess costs see objects 594 and 595.

593 Services Purchased From Independent or Out Of State Schools

Payments to independent or out of state schools for services rendered, other than tuition and transportation fees, are recorded here. Examples of such services are data processing, nursing and guidance.

594 Special Education - Excess Costs Paid to Public Vermont LEAs

Payments to another public LEA within the state for special education services above or beyond either regular or special education tuition.

595 Special Education - Excess Costs Paid to Independent and Non-Vermont Schools

Payments to independent or out of state schools for special education services above or beyond either regular or special education tuition.

597 Services Purchased for Teen Parent Education

Whether the district paid an expenditure for the Teen Parent Education Program or the amount was netted from revenue provided by the state, the district must report the entire expenditure here.

5XX Other Purchased Services Not Reported Elsewhere

Other purchased services that do not fall under one of the aforementioned 500-series object codes.

600 Supplies and Materials

Supplies are defined as items that are consumed, worn out, or deteriorated through use. This includes all expenditures for general supplies for the operation of the LEA; gasoline, electricity, oil, coal, wood, and other energy related supplies; food; books and periodicals (including textbooks); video tapes, movies & other audiovisual materials; charts, maps, globes, games and other manipulative devices.

620 Energy (Except Electricity)

Expenditures for energy including gas, oil, coal, wood chips, gasoline and services received by public or private utility companies. Use this object code with either Function 2600, Operation and Maintenance of Plant or if supporting Food Service only, then it may be used with Function 3100. Energy costs associated with transporting students should not be reported here, rather they should be coded to Object 6XX in the Function 2700 series, Transportation.

622 Electricity

Expenditures for electric utility services from a private or public utility company. Use with Function 2600, Operation and Maintenance of Plant.

640 Supplies - Books and Periodicals

Expenditures for regular or incidental purchases of books both prescribed and available for general use by students, including any reference books. This category includes the cost of workbooks, textbook and school library bookbinding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. Include expenditures for any periodicals, magazines, trade journals or newspapers for general use. The initial purchase of books for a new school library or any materials accessions involving an expansion of the library are recorded under Property as Equipment (730).

650 Supplies-Technology Related

Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples include CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads, that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be report here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications.

6XX Supplies and Materials - Not Books and Periodicals

Expenditures for supplies and materials not for the purchase of books and periodicals or energy for heating and lighting. These expenditures may include general supplies, food and audiovisual materials, computer software with costs below the capitalization threshold are reported here. Most software is reported under object 730, equipment.

700 Property

Property does NOT lose its identity when removed from a location, nor is it normally consumed, worn out, or deteriorated through use **within one year**. This includes land and any improvements to the land; buildings; machinery; tools; vehicles (including school buses); furniture and fixtures and other equipment; depreciation.

710 Property - Land and Land Improvements

Expenditures for the purchase of land and the improvements thereon. Purchases for air rights, mineral rights and the like are included here. Special assessments against the LEA for capital improvements such as streets, curbs and drains are also recorded here. Expenditures for the improvement of sites and adjacent ways after acquisition by the LEA are generally charged to 450-Construction Services.

720 Property - Buildings

Expenditures for acquiring existing buildings and additions. Included are expenditures for installment or lease payments (except interest), which have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies.

If performed by a contractor, expenditures for new construction or major permanent structural alternations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are charged to Object Code 450 - Construction Services, Function 4000, Facilities Acquisition and Construction.

730 Property - Equipment

Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.

734 Property - Technology Related Hardware

Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 650, Supplies-Technology Related.

735 Property - Technology Software

Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 650, Supplies - technology related.

740 Infrastructure

Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges and other assets that have significantly longer useful lives than other capital assets. (Used with function 4000 only.)

800 Other Objects

Payments for goods and services that are not classified elsewhere. This includes organizational dues or fees; judgments (court decisions) against the LEA that are not covered by insurance; and interest payments on long and short-term debt.

810 Dues and Fees

Expenditures or assessments for membership in professional or other organizations, as well as student fees (such as entry fees to contests). Tuition expenditures should be reported in objects 560 through 569.

820 Judgments Against the LEA

Expenditures from current funds for all judgments (exceptions indicated below) against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

830 Interest

Expenditures for interest on bonds, notes and loans

8XX Other Objects - Not Judgments Against the LEA, or Interest

Amounts paid for goods or services not properly classified in one of the objects above.

900 Other Uses of Funds

This series of codes is used to classify transactions, which are not properly recorded as "current expenditures" to the LEA, but require budgetary or accounting control. This includes redemption of principal on long-term debt; interfund transfers; and subgrants made to another LEA. Borrowing for long-term debt should be reported under Source of Funds: Proceeds from Bonds or Multi-Year Loans (5100) and Expenditures for Function 5100 Other Outlays - Debt Service.

910 Redemption of Principal

Outlays from current funds to retire serial bonds and long-term loans.

950 Payments to the Education Fund

Money a contributing school district sends to the state education fund is reported here. This object is open only at the district wide level. Typically, payments to the education fund are made by municipalities rather than school districts. Incorporated districts may need to make such payments from an agency fund.

9XX Other Uses of Funds - Not Principal Payments on Bonds or Notes

Funds transferred for purposes other than the redemption of principal or payments to the education fund. These transfers may consist of housing authority obligations, fund transfers or payments to escrow agents (e.g., subgrants).

Expenditure Functions

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 cocurricular activities. It may also be provided through some other approved medium, such as television, radio, telephone or correspondence.

Note: All Direct Instructional Expenditures **MUST** be allocated across the various instructional programs. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*. Program descriptions are more recent in these instructions than the handbook.

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 cocurricular

activities; but **not** bus or lunch supervision, which should be charged to Functions 2711, 2712, 2720 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 2600. The portion of the Supervisory Union Assessment used for administrative purposes should **not** be recorded under this function, rather under function 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 well being of students and to supplement the teaching process.

Note: All Expenditures for Student Support Services must be allocated across the various instructional programs. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 cocurricular activities; but **not** bus or lunch supervision, which should be charged to Functions 2711, 2712, 2720 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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 2711, 2712, 2720, 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, book shelves, 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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 2711, 2712, 2720 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 Superintendent's 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 (341): 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, book shelves 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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 2711, 2712, 2720 or 3100.

School Administration Support Services include expenditures for:

- The principal's office (including vice principals and other administrative assistants)
- A head teacher 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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 2711, 2712, 2720 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 as 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, book shelves, 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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 curricular activities under Functions 1000 or 2100; record bus or lunch supervision under Functions 2711, 2712, 2720 or 3100.

Operation & Maintenance of plant support services include 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 2720 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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 2720 respectively.

Note: All Expenditures for Student Transportation to and from school must be allocated across the various instructional programs. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 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.

2720 Student Transportation - Co-curricular & Extra-curricular

Student transportation for Function 2720 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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 2711, 2712, 2720 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: All Expenditures for Food Services must be reported only in Program 910 - Food Services. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

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 2711, 2712, or 2720.

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. Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*. Enterprise operations other than food service are reported in Program 990.

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 2711, 2712, 2720 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. (Object 9XX)

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 800.

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. Use Program 022 to show proceeds from sale of bonds or loans, state construction aid revenue, restricted federal revenue, and transfers from reserve accounts, and the expenditures paid with these revenues. Use Program 021 to show all other expenditures and revenues. Recall that expenditures reported in Program 021 are included in the Allowable Tuition calculation while expenditures in Program 022 are not. **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 or both. 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 830). 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.

5100 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 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 while those reported in Program 032 are not.

Other Objects (800) Expenditures for interest on long-term bonds or notes (Object 830).

Other Uses of Funds (900) Expenditures for principal payments on long term bonds or notes (Object 910).

5110 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 interest on long term bonds or notes (Object 830).

Other Uses of Funds (900) Expenditures for principal payments on long term bonds or notes (Object 910).

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.

5220 Other Outlays & Adjustments – Payments to the State Education Fund

The primary purpose of this Function is to provide a place to record payments that districts made to the state education fund. These payments are to be recorded under Object 950, Program 100. This cell is **only open** at the **District-wide** level. **Only incorporated districts use this function in conjunction with an agency fund.**

5310 Fund Transfers - Enterprise Funds

Record any transfer of general fund assets as an expenditure under this function, Object 9XX, and Program 100. (Technical centers use Program 300. Districts with comprehensive high schools use Program 300 when appropriate.) You must also record these transfers as revenues in the appropriate code in the Revenue Code 5200 series under the appropriate Enterprise Program (900 series).

5350 Fund Transfers - Contributions to Reserve Accounts

Record any monies that have been reserved for specific purposes other than transportation, Act 144, or QSCB expenditures in future years under the appropriate program, Object 9XX.

5352 Fund Transfers- Contributions to Reserve Accounts – Transportation

Record any monies that have been reserved for specific transportation purposes in future years under Program 100, Object 9XX.

5353 Fund Transfers- Contributions to Reserve Accounts – QSCB Debt Service

Record any monies that have been reserved for QSCB payments in future years under Program 100, Object 9XX.

5354 Fund Transfers- Contributions to Reserve Accounts – Act 144

Record any monies that have been reserved to pay for approved Act 144 expenditures in future years under Program 100, Object 9XX.

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.

5500 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).

5510 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.

How to Review your Data

Export Revenues and Expenditures Buttons

After inputting your revenue and/or expenditure data into Statbook, you can export this data into excel for review. The export button is included in the top right hand corner of the revenue and expenditure input forms. Prior to export, you must select the relevant school district, and set the filter according to the data you would like to see in the export. If you leave the data unfiltered, the export will produce a row for every item where Amount is not equal to \$0.

Recap Sheet

An alternative means of reviewing revenue and expenditure data entered is with the recap report, which is accessible via the main Menu “Go to Recap Sheet”. Once in the recap report form, you will need to select the correct Organization ID from the drop-down menu at the top of the screen. The form will then populate with the revenue and expenditure data that has been entered thus far. You can also choose to review the data for all funds, or for any one fund.

When a specific fund is chosen, you will have the ability to enter beginning balances as well as any audited adjustments. The sheet will then update the ending balances based on the revenues and expenditures that have been entered. The beginning balances and adjustments are separated by program, because of the set up of the report, the “amount” (last column on the right) will show your total fund balance.

With the exception of Programs 021, 022, 031 and 032, the reported revenues and expenditures for any given program should match. Total revenues and expenditures for Programs 211 and 212 taken together should equal.

** In the screen shot below, the blue arrow is showing where the total beginning balance of the general fund should be. The red arrow shows the total of any manually entered adjustments, and the green arrow represents the ending balance (beginning balance entered by user +/- and manually entered adjustments +/- revenues and expenditures entered in the Statbook).

NOTE: Please be sure that the ending balance (e. Total) amounts are correct in all funds.

ALL Funds		Fund 1																				
origid	type	major	P021	P022	P031	P032	P100	P211	P212	P290	P300	P400	P600	P800	P900	P910	P920	P940	P990	amount		
T145	Revenue	1000-Local	\$0	\$0	\$0	\$0	\$30,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,700	
T145	Revenue	2000-SU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
T145	Revenue	3000-State	\$0	\$0	\$0	\$0	\$10,242,881	\$1,011,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,253,841	
T145	Revenue	4000-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
T145	Revenue	5000-Other	\$0	\$0	\$0	\$0	\$270,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$270,456	
T145	Revenue	8000-Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
a.) Beginning Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.) +/- Adjust.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
c.) + Tot Revenue			\$0	\$0	\$0	\$0	\$10,543,837	\$1,011,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,554,997
d.) - Tot Expenditures			\$0	\$10,365	\$0	\$0	\$10,024,180	\$1,287,866	\$113,611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,745	\$0	\$0	\$0	\$0	\$11,424,867
e.) - Total			\$0	(\$10,365)	\$0	\$0	\$519,657	(\$256,806)	(\$113,611)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,745)	\$0	\$0	\$0	\$0	\$130,130

Statbook Reports

Another place you can view a summary of your data is through the reports menu, which is accessible via a button on the main menu, "Go To Report Menu". Make sure to set the desired file export path first, otherwise it will save to the default export path C:\Annual_statistics_2017\. Once in the Report Menu, select the relevant district and then the report of interest (revenue or expenditure). These reports are a cross tab of expenditures or revenues by program code at the most detailed level.

Statbook Companion Tool

**Please contact Sean or Alena for support on this tool.

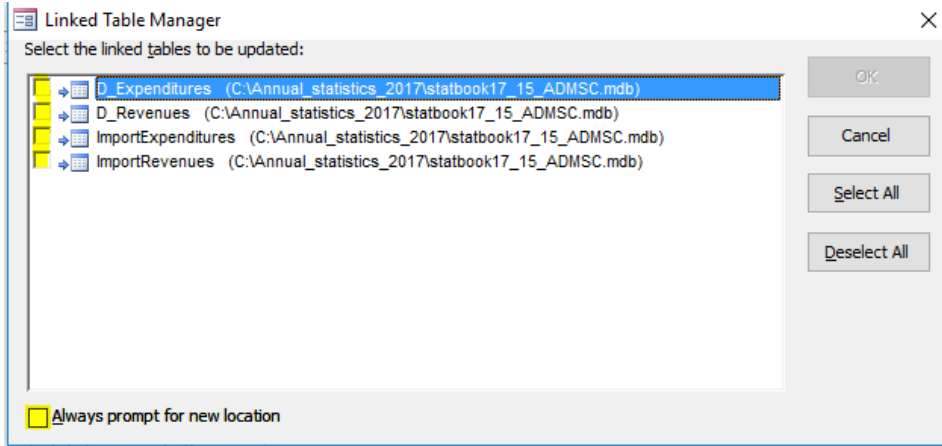
The tool is linked to the Statbook database and can be useful in the following areas:

- 1) Review Exp & Rev data that failed to import into the Statbook
- 2) Review Exp & Rev data.
- 3) Lookup why an account sequence is closed and not available.

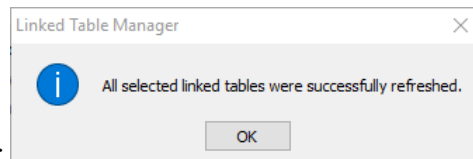
Setup Instructions:

The tool is setup to work with the default Statbook file name if the Statbook file is saved in the default location. (C:\Annual_Statistics_2017\Statbook17.mdb)

- 1) If the name of your Statbook is not the default or the location of the Statbook file is the default, click the “Change Location” button at the bottom of the form and follow the instructions below.
- 2) Put a check mark in the four boxes highlighted in yellow and the box at the bottom (always prompt for new location) and then click ok.



- 3) Browse to the folder where the Statbook database is saved and then click on the Statbook file and click “Open”



- 4) Click “OK” when the dialog box appears:
- 5) The Statbook Companion tool is now linked to your Statbook file. Click close on the Linked table Manager window.
- 6) The file location should now show where your Statbook file is located (highlighted)

**See page 44ish of the statbook Data instructions for help using this tool.

Statbook Companion

Choose LEA

Run only if data has been imported

Account failed to import or account is closed? Click below to see why.

Checking Reports

This Statbook tool is linked to the statbook database and allow you to run some reconciliation queries to help you during the statbook load process. It will only work if your statbook database is saved in the location below and is named as below:
C:\Annual_statistics_2017\statbook17_15_ADMSC.mdb
 If your statbook is saved in another location please contact Sean (802) 479-1026 for help changing the location.

Version 2017 1.0

Using the Tool

Import review

Once data has been imported into the Statbook (without errors) you may still want to review the data to make sure all rows were imported as expected. Choose the LEA from the dropdown and then click the buttons shown on the right to review the data.

Run only if data has been imported

Imported Revenues not loaded

Imported Expenditures not loaded

Summary Reports

The Statbook Companion has three reports for you to use to check the expense or revenue data already entered or loaded.

- 1) Expenditures by function by level

SummarybyFunctionbyLevel						Thursday, July 6, 2017 12:22:06 PM
FunctionCode	00	11	13	30	Total	
1000	\$0.00	\$320,585.00	\$2,393,063.00	\$4,512,510.00	\$7,226,158.00	
2100	\$0.00	\$142,936.00	\$823,641.00	\$626,560.00	\$1,593,137.00	
2200	\$0.00	\$14,769.00	\$485,948.00	\$83,210.00	\$583,927.00	
2300	\$0.00	\$76,856.00	\$392,623.00	\$422,573.00	\$892,052.00	
2400	\$0.00	\$14,907.00	\$250,032.00	\$366,978.00	\$631,917.00	
2500	\$0.00	\$12,550.00	\$64,814.00	\$67,058.00	\$144,422.00	

- 2) Expenditure and Revenue Subtotal Checker: Use these reports to review in summary by each account code segment. See the example below.

Close Form Please close form before changing Orgs.

Org: SU006
 Type: SU

Enter the codes to lookup

Expense Codes					Revenue Codes		
Fund	Level	Program	Function	Object	Fund	Rev Code	Program
1	11	P300	1000	100			
Open or Closed: Closed Master Reason: Tech edu should only be used with the secondary grade level Entity Reason: Open or Master Restriction					Open or Closed: Waiting.... Master Reason: Entity Reason:		

Supplemental Worksheets

The last section of the Statistical Report includes several worksheets. Some may not apply to all LEAs, just check the box stating such and move on.

SW-1: Tuition Worksheet

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. **Do not record special education tuition in this worksheet.** **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 is used by the Vermont legislature for many different purposes and it must be complete AND accurate ****

To complete this worksheet, first, select your district from the drop-down menu, then 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) PK = Pre-Kindergarten; tuition expenditures reported in object codes 561, 564, and 566 under Grade level 11, or tuition received as reported in revenue code(s) 1301, 1302, 1303, and 1304.

- b) E= Elementary (grades K-6); tuition expenditures reported in object codes 561, 564, and 566 under Grade Level 13, or tuition received as reported in revenue code(s) 1311, 1312, 1313, and 1314.
 - c) S= Secondary (grades 7 – 12); tuition expenditures reported in object codes 561, 564, and 566 under Grade Level 30, or tuition received as reported in revenue code(s) 1321, 1322, 1323, and 1324.
 - d) V= Vocational; tuition expenditures reported in object code 569, or tuition received as reported in revenue codes 1351, 1352, 1353, and 1354.
 - e) CE= Continuing or Adult Education; tuition expenditures reported in object codes 561, 564, 566 under program P600, or tuition received as reported in revenue codes 1331, 1332, 1333, 1334.
2. **Tuition Source Type** – Report all tuition that was received from or paid to one of the following categories:
- (1) Public District - in state: select this category when both the payer and the receiver are a VT LEA, SU, or Tech Center
 - (2) Independent School - in state: This category should be used when a district pays or receives funds from 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 or independent: This category captures any out-of-state school regardless of whether it is public or private (object code 564).
 - (5) Independent Pre-K: Pre-K tuition paid to a private provider that is not a Vermont public school district nor an approved independent school (those listed in tuition source type 2)..
3. **Paid/Received** – Indicates whether the reporting district **paid** tuition to or **received** tuition from other districts, out of state organizations or individuals. (Note: If Source 3, “Individual” is chosen, the Paid/Received will fill in automatically with an “R”).
4. **Tuition Source Name** – For source types 1 and 2, please choose from the dropdown list. For source types 3, 4 and 5, please enter the name of the out-of-state school from or Pre-K provider 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 (public district or independent school), the LEA code will fill in automatically when the tuition source name is selected from the drop down. Types 3,4, and 5 do not require a LEA code.
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 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. If the calculation is overwritten so that Rate x FTE does not equal Total Tuition Paid, this will trigger an edit check. When this edit check is triggered, please explain the discrepancy with a short note, explaining why the amount paid or received is not equal to the amount due (Rate x FTE).

Note: 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.

Business Rules for SW1

- Tuition type PK should only be used with tuition source type 1-Public District, 4-Out of State, or 5-Independent Pre-K
- Tuition Source Type 3 should only be used for funds Received

SW-6: Transportation Reimbursement Worksheet SW-6

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 districts 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: Combine expenditures from functions 2711 and 2712 within the Statbook. Boxes 1a and 1b should pre-fill from the expenditure data you already entered or uploaded.

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.

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.

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.

SW7 consists of three tabs. The first tab “General” outlines the VT statute that governs this portion of the data collection. The second tab “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. The last tab “By Municipality to District” reflects payments and donations made to the focal school district by a municipality.

On the tab “By District to Municipality”, we have included a list of common municipal services that are usually reported by districts. The columns on the left hand side are to capture payments between districts and municipalities while those on the right are for donations. Please indicate the amount paid or donated for any of these types of services. If you have paid or made a donation for another purpose, please record these payments/donations in the respective “Other” category. Be sure to be specific about the nature of the service or purpose of the donation.

The tab “By Municipality to District” is setup in a similar fashion, where the columns on the left hand side are to capture payments between districts and municipalities while those on the right are for donations.

SW-8 : Teacher Salary Data Worksheet

The teacher salary data collected in this worksheet is required for federal reporting. Please report teacher salaries recorded in **Function 1000** by the following categories:

- A. Regular Education (Program 100)
- B. Special Education (Programs 211, 212, & 290)
- C. Vocational Education (Programs 300)
- D. Other (Program 400)

The data requested in each cell should include salary paid to full-time teachers, part-time teachers, and long-term substitute teachers. Salaries for short-term substitute teachers, temporary teachers and teachers’ aides or assistants should not be included. Salaries should include the basic salary paid to teachers plus any additional compensation for overtime, additional duties and incentives.

The total salary figure reported in this worksheet **CANNOT** be larger than the total salaries reported in the expenditures in Function 1000, Object 100 for each program. If you receive an edit check warning, please fix your data.

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) 479-1044. 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.

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, $\{8 + (0.5 \times 4)\}$. **Do Not Exclude** mainstreamed special education students.

Column 2: Adult (Program 600) - 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 600.

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.

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

1. Long-term debt outstanding at the beginning of the fiscal year (July 1) will be prepopulated based on last year’s Statbook data. If you feel this number is incorrect, please contact AOE School Finance (see page 4 of these instructions for contact details).
2. Any long-term debt issued during the fiscal year meeting the definition above– to include anything reported under revenue code 5100: Bond Principal.
3. Long-term debt, meeting the definition above, that was paid/retired during the fiscal year – associated with object code 910: Redemption of Principal.
4. Long-term debt outstanding at the end of the fiscal year (June 30). This box will auto-calculate.

5. 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.
6. Any short-term debt issued during the fiscal year meeting the definition above .
7. Short-term debt, meeting the definition above, that was paid/retired during the fiscal year.
8. Short-term debt outstanding at the end of the fiscal year (June 3).

SW-12: Federal Grant Expenditures Worksheet

The purpose of this worksheet is to track the expenditure of all federal dollars for the current fiscal year. All LEAs must complete this worksheet.

- After inputting your revenues, enter all expenditures of federal grant funds and federal subgrants, allocated by the appropriate program code.
- Once you choose a revenue code from the dropdown menu, the description will fill in and the CFDA code will fill in if available.
- Any revenue code that is not directly related to a single federal grant i.e. “Unrestricted Grants”, “Other Federal Grants”, etc. (4100, 4791, 4792, 4793, 2790) will require inputting the CFDA of the funds that were expended. The system will require a CFDA for each of these codes.
- List the grantor or pass-through agency from whom the reporting LEA directly received the federal funds in the “Note” field (e.g. USDA, VT AOE, VT AHS).

List of Entity Identification Codes

Joint Contract

J006 Athens/Grafton Joint Contract District
 J033 Newbrook Joint Contract Elementary
 J105 Jay/Westfield Joint Elementary
 J242 Whitingham/Wilmington Contract District

Independent/Private

P002 Burr & Burton
 P003 Lyndon Institute
 P004 St. Johnsbury Academy
 P005 Thetford Academy

Supervisory Union

SU001 Addison Northeast S.U.
 SU002 Addison Northwest S.U.
 SU003 Addison Central S.U.
 SU004 Addison Rutland S.U.
 SU005 Southwest Vermont S.U.
 SU006 Bennington Rutland S.U.
 SU008 Caledonia North S.U.
 SU009 Caledonia Central S.U.
 SU012 Chittenden East S.U.
 SU013 Chittenden Central S.U.
 SU014 Chittenden South S.U.
 SU018 Essex Caledonia S.U.
 SU019 Essex North S.U.
 SU020 Franklin Northeast S.U.

SU021 Franklin Northwest S.U.
 SU022 Franklin West S.U.
 SU023 Franklin Central S.U.
 SU024 Grand Isle S.U.
 SU025 Lamoille North S.U.
 SU026 Lamoille South S.U.
 SU027 Orange East S.U.
 SU028 Orange Southwest S.U.
 SU029 Orange North S.U.
 SU030 White River Valley S.U.
 SU031 North Country S.U.
 SU032 Washington Central S.U.
 SU033 Rutland South S.U.
 SU034 Orleans Central S.U.
 SU035 Orleans Southwest S.U.
 SU036 Rutland Northeast S.U.
 SU037 Rutland Central S.U.
 SU038 Rutland Southwest S.U.
 SU041 Washington Northeast S.U.
 SU042 Washington West S.U.
 SU043 Washington South S.U.
 SU046 Windham Central S.U.
 SU047 Windham Northeast S.U.
 SU048 Windham Southeast S.U.
 SU049 Windham Southwest S.U.
 SU051 Windsor Central S.U.

SU052 Windsor Southeast S.U.
 SU053 Windsor Southwest S.U.
 SU060 Battenkill Valley S.U.
 SU061 Barre S.U.
 SU063 Two Rivers S.U.
 SU099 Department of Corrections

Towns

T001 Addison
 T002 Albany
 T003 Alburgh
 T004 Andover
 T005 Arlington
 T006 Athens
 T256 Averill
 T257 Avery's Gore
 T007 Bakersfield
 T008 Baltimore
 T009 Barnard
 T010 Barnet
 T011 Barre City
 T012 Barre Town
 T013 Barton ID
 T014 Belvidere
 T015 Bennington ID
 T017 Benson
 T018 Berkshire
 T019 Berlin
 T020 Bethel
 T021 Bloomfield
 T022 Bolton
 T023 Bradford ID
 T024 Braintree
 T027 Brattleboro
 T028 Bridgewater
 T029 Bridport
 T030 Brighton
 T031 Bristol

T032	Brookfield	T259	Glastenbury	T127	Monkton
T033	Brookline	T080	Glover	T128	Montgomery
T034	Brownington	T082	Grafton	T129	Montpelier
T035	Brunswick	T083	Granby	T130	Moretown
T255	Buels Gore	T084	Grand Isle	T131	Morgan
T036	Burke	T085	Granville	T133	Mt. Holly
T037	Burlington	T086	Greensboro	T134	Mt. Tabor
T038	Cabot	T088	Guildhall	T135	Newark
T039	Calais	T089	Guilford	T136	Newbury
T040	Cambridge	T087	Groton	T137	Newfane
T041	Canaan	T090	Halifax	T138	New Haven
T042	Castleton	T091	Hancock	T139	Newport City
T043	Cavendish	T092	Hardwick	T140	Newport Town
T044	Charleston	T093	Hartford	T141	North Bennington ID
T045	Charlotte	T094	Hartland	T142	Northfield
T046	Chelsea	T095	Highgate	T143	North Hero
T047	Chester	T096	Hinesburg	T144	Norton
T050	Colchester	T097	Holland	T145	Norwich
T051	Concord	T098	Hubbardton	T146	Orange
T053	Cornwall	T099	Huntington	T147	Orleans ID
T054	Coventry	T100	Hyde Park	T148	Orwell
T055	Craftsbury	T101	Ira	T150	Pawlet
T056	Danby	T102	Irasburg	T151	Peacham
T057	Danville	T103	Isle La Motte	T153	Pittsfield
T058	Derby	T104	Jamaica	T156	Plymouth
T059	Dorset	T105	Jay	T157	Pomfret
T060	Dover	T106	Jericho	T158	Poultney
T061	Dummerston	T107	Johnson	T159	Pownal
T064	East Haven	T108	Kirby	T160	Proctor
T065	East Montpelier	T111	Lemington	T161	Putney
T066	Eden	T260	Lewis	T162	Randolph
T068	Enosburg Falls ID	T112	Lincoln	T163	Reading
T069	Essex Junction ID	T114	Lowell	T164	Readsboro
T070	Essex Town	T115	Ludlow	T165	Richford
T071	Fairfax	T116	Lunenburg	T166	Richmond
T072	Fairfield	T117	Lyndon	T167	Ripton
T073	Fair Haven	T118	Maidstone	T168	Rochester
T075	Fayston	T119	Manchester	T169	Rockingham
T258	Ferdinand	T120	Marlboro	T170	Roxbury
T076	Ferrisburgh	T123	Middlebury ID	T171	Royalton
T077	Fletcher	T124	Middlesex	T172	Rupert
T078	Franklin	T125	Middletown Springs	T173	Rutland City
T079	Georgia	T126	Milton	T174	Rutland Town

T175	Ryegate	T223	Washington	U016	Fair Haven UHSD
T176	St. Albans City	T225	Waterford	#16	
T177	St. Albans Town	T226	Waterville	U017	Mt. Mansfield UHSD
T178	St. George	T227	Weathersfield	#17	
T179	St. Johnsbury	T228	Wells	U018	Lamoille UHSD #18
T180	Salisbury	T229	Wells River	U019	Harwood UHSD #19
T181	Sandgate	T232	Westford	U021	Blue Mountain USD
T182	Searsburg	T233	West Haven	#21	
T183	Shaftsbury	T234	Westminster	U022A	North Country Jr
T184	Sharon	T235	Westmore	UHSD #22	
T185	Sheffield	T236	Weston	U022B	North Country Sr
T186	Shelburne	T237	West Rutland	UHSD #22	
T187	Sheldon	T238	West Windsor	U023	Currier Memorial
T188	Killington	T239	Weybridge	USD #23	
T189	Shoreham	T247	Wheelock	U024	Lake Region UHSD
T261	Somerset	T242	Whitingham	#24	
T191	South Burlington	T243	Williamstown	U026	Hazen UHSD #26
T192	South Hero	T244	Williston	U027	Bellows Falls UHSD
T193	Springfield	T245	Wilmington	#27	
T194	Stamford	T246	Windham	U028	Mount Abraham
T195	Stannard	T247	Windsor	UHSD #28	
T196	Starksboro	T248	Winhall	U029	Chester-Andover
T197	Stockbridge	T249	Winooski ID	USD #29	
T198	Stowe	T250	Wolcott	U030	Oxbow UHSD #30
T199	Strafford	T251	Woodbury	U032	U-32 High School
T200	Stratton	T252	Woodford	UHSD #32	
T202	Sunderland	T253	Woodstock	U033	Twinfield USD #33
T203	Sutton	T254	Worcester	U034	Leland & Gray UHSD
T204	Swanton	T255	Buels Gore	#34	
T205	Thetford	T258	Ferdinand	U035	Green Mountain
T208	Townshend			UHSD #35	
T209	Troy	<u>Union Schools</u>		U036	Waits River Valley
T210	Tunbridge	U002	Randolph UHSD #2	USD #36	
T211	Underhill ID	U003	Middlebury UHSD #3	U037	Millers Run USD #37
T212	Underhill Town	U004	Woodstock UHSD #4	U039	Black River USD #39
T214	Vernon	U005	Vergennes UHSD #5	U041	Spaulding UHSD #41
T216	Victory	U006	Brattleboro UHSD #6	U042	Castleton-
T217	Waitsfield	U007	Missisquoi Valley	Hubbardton #42	
T218	Walden	UHSD #7		U043	Lakeview USD #43
T221	Wardsboro	U014	Mt. Anthony UHSD	U044	Vergennes UESD #44
T262	Warner's Grant	#14		U045	Waterbury/Duxbury
T222	Warren	U015	Champlain Valley	Union #45	
T263	Warren's Gore	UHSD #15			

U046 Essex Comm. Ed. Ctr.
#46
U047 Mettawee
Community #47
U048 Bellows Free
Academy UHSD #48
U049 Barstow Unified Union
SD
U050 Elmore-Morristown
Unified SD
U052 Mill River Unified
Union SD
U053 Otter Valley Unified
Union SD
U146 Rivendell Interstate
School
U301 Mountain Towns
RED

U401A Mt. Mansfield
MUSD 401A
U401A Mt. Mansfield
MUSD 401B

Technical Centers

VC001 Patricia A. Hannaford
Career Center
VC002 Barre Regional
Vocational Technology
Center
VC003 Northwest Technical
Center
VC004 Burlington Technical
Center
VC005 Cold Hollow Career
Center
VC006 The Center for
Technology, Essex

VC007 Hartford Career
Center
VC008 Green Mountain
Technology and Career
Center
VC009 Southwest Vermont
Career Development Center
VC010 North Country
Career Center
VC011 River Bend Career
and Technology Center
VC012 Randolph Area
Vocational Center
VC013 Stafford Technical
Center
VC014 Windham Regional
Career Center
VC016 River Valley
Technical Center

Chart of Account Quick Reference

Expense Codes

Fund Code	Fund Name	Grade Lev Code	Grade Name
1	General Fund	00	Districtwide
2	Special Revenue Funds	11	Pre-K
3	Capital Projects Funds	13	Elementary
4	Debt Service Funds	30	Secondary
5	Permanent Funds	ObjCode	ObjName
6	Enterprise Funds	100	Personnel Services-Employee Salaries
7	Internal Service Funds	200	Personnel Services-Employee Benefits
8	Trust Funds	231	VSTRS-Pension payments
9	Agency Funds	232	VSTRS-OPEB Payments
ProCode	ProName	331	Purchased Professional/Tech Services-SU Assessments
P021	Capital Construction-Included in Allowable Tuition	332	Purchased Professional/Tech Services-From an SU
P022	Capital Construction-Excluded from Allowable Tuition	341	Purchased Professional/Tech Services-Audit Services
P031	Long Term Debt-Included in Allowable Tuition	351	Purchased Professional/Tech Services-Data Processing and Coding Services
P032	Long Term Debt-Excluded from Allowable Tuition	352	Other Technical Services
P100	Regular Education	3XX	Purchased Professional/Tech Services-Not from the SU or a VT LEA
P211	Special Education - ELIGIBLE for reimbursement	432	Technology related repairs and maintenance
P212	Special Education - INELIGIBLE for reimbursement	443	Rental of computers and related equipment
P290	Other Special Programs	450	Construction Services
P300	Technical/Vocational Programs	4XX	Purchased Property Services Not for Construction
P400	Other Instructional Programs	511	Student Transportation Services from a Public VT LEA
P600	Adult and Continuing Education	512	Student Transportation Services from an Indep/Non-VT Schools
P800	Community Service	519	Student Transportation Services from other sources
P900	Co-Curricular and Extra-Curricular Activities	530	Communications
P910	Food Services	561	Tuition to other VT LEAS
P920	Summer School	562	Joint Contract Assessments-Current Expense
P940	Special Education Collaborative	563	Joint Contract Assessments-Capital Outlay and Debt Service
P990	Other Enterprise	564	Tuition to Public and Private Schools outside VT
Func Code	Func Name	566	Tuition to Indep/Private Schools in VT
1000	DIRECT INSTRUCTIONAL SERVICES	568	Tech Center Tuition Paid by State on behalf of District
2100	SUPPORT SERVICES - Students	569	Tuition to Area Vocational Center
2200	SUPPORT SERVICES - Instruction	592	Services Purchased from a Public VT LEA
2300	SUPPORT SERVICES - General Administration	593	Services Purchased from an Indep or Out of State School
2400	SUPPORT SERVICES - School Administration	594	Special Edu-Excess Costs Paid to Public LEAs
2500	CENTRAL SERVICES	595	Special Edu-Excess Costs Paid to Indep and Out of State Schools
2600	OPERATION AND MAINTENANCE OF PLANT	597	Services Purchased for Teen Parent Education
2711	TRANSPORTATION - Resident Students	5XX	Other Purchased Services Not Reported Elsewhere
2712	TRANSPORTATION - Non-Resident Students	620	Energy except Electricity
2720	TRANSPORTATION - Co-curricular & Extra-curricular -	622	Electricity
2900	OTHER SUPPORT SERVICES	640	Supplies-Books and Periodicals.
3100	FOOD SERVICE OPERATIONS	650	Supplies-Technology Related
3200	ENTERPRISE OPERATIONS	6XX	Supplies and Materials-Not Books and Periodicals.
3300	COMMUNITY SERVICES OPERATIONS	710	Property-Land and Land Improvements
4000	FACILITIES ACQUISITION & CONSTRUCTION	720	Property-Buildings
5100	OTHER OUTLAYS - Debt Service	730	Equipment
5110	OTHER OUTLAYS - Debt Service - School Bus Purchase	734	Technology related hardware
5210	OTHER OUTLAYS & PRIOR YEAR ADJUSTMENTS	735	Technology software
5220	OTHER OUTLAYS & ADJUSTMENTS - Payments to the State Education Fund	740	Infrastructure
5310	FUND TRANSFERS - Enterprise Funds	810	Dues and Fees
5350	FUND TRANSFERS - Contributions to Reserve Accounts--General	820	Judgements Against the LEA
5352	FUND TRANSFERS - Contribution to Reserve Accounts--Transportation	830	Interest
5353	FUND TRANSFERS - Transfer to QSCB Debt Service Fund	8XX	Other Objects-Not Judgements Against the LEA, or Interest on LT Debt
5354	Contributions to Reserve Accounts - Act 144	910	Redemption of Principal
5390	FUND TRANSFERS - Other	950	Payments to the Edu Fund
5500	SUBGRANTS to Public VT LEAs	9XX	Other Uses of Funds-Nnot Principal Payments on Bonds or Notes
5510	SUBGRANTS to Entities Other Than VT Public LEAs		
6400	Extraordinary Items		

