

**ANNUAL STATISTICAL REPORT  
OF SCHOOLS  
Fiscal Year 2007-2008**



**Reporting Instructions**

**Due by law August 18, 2008  
Title 16 V.S.A. Section 563 (13)**



**IT: Data Management and Analysis  
(802) 828-3777**

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## General Information

### Minimum System Requirements

Microsoft Access 2000 or higher version  
Microsoft Windows 98 or higher

### Installation Instructions

We will be posting the application, software instructions, reporting instructions, allowable tuition worksheet, custom revenue allocation table, and statbook signature page to the third column in the grid under the area for **Annual Statistical Report**. Note that **the only way to exclude PreK revenue (except revenue we are able to determine is applicable only to PreK/EEE) from the Allowable Tuition calculation is to complete the optional** custom revenue allocation table.

The link to the material is:

[http://education.vermont.gov/new/html/pgm\\_IT/data\\_collection.html](http://education.vermont.gov/new/html/pgm_IT/data_collection.html)

Business Managers should create a directory on their local C:\ drive C:\Annual\_statistics\_2008\.

Business managers can open the zip file and Extract the database file to the C:\Annual\_statistics\_2008\ location. The user can then close the zip file and open the Statbook Microsoft Access application.

At least one LEA district will need to be set up before the application can be used (see software instructions).

### Reporting Requirement

This report is required by the Vermont Department of Education pursuant to Vermont Statutes Annotated, Title 16, Section 563, which deals with powers of school boards and Section 261a which deals with the duties of the supervisory union board.

### Reminder

The Annual Statistical Report is an electronic collection. You will find it **easy**, efficient and convenient to use. A paper collection is no longer available. The electronic collection:

1. Automatically calculates totals for all sections
2. Generates reports on command.
3. Allows you to save, and/or to go back and change entries.
4. Allows us to process your Statistical Report quickly and easily with less risk of data entry errors.
5. The software provides the only access to the Recap Sheets that summarize your programs.
6. Allows you to examine edit checks triggered by your report.

## **Purpose Of This Data Collection**

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

The State Department of Education is required by Vermont Statute to collect financial data for purposes of:

- General State Support Grant
- Computing allowable tuition (net cost per pupil)
- Computing "Current Expenditures"
- Identification of Special Education expenditures
- Identification of Technical Education expenditures

This information is also used to complete a variety of annual State and Federal surveys of general education statistics and trends.

## **Accuracy Of Data**

If an audit later reveals a material difference in any of the information requested in this report, the school district is **required to file an amended report**.

## **Due Date**

The due date for the COMPLETED "Annual Statistical Report of Schools," is AUGUST 18, 2008.

## **Notice of Intent to Withhold State Payments**

Failure to **satisfactorily** complete and file the Annual Statistical Report **on or before the due date** will result in the withholding of all State and Federal payments processed by the Department of Education.

Such payments include:

- Education Spending Grant
- Capital Construction Aid
- Special Education Grants
- Technical Education Grants
- Driver Education Reimbursements
- All other grants and/or reimbursements

## Assistance In Completing This Report

Please refer all requests for assistance in reporting data to:

The School Finance Team   **(802) 828-3151**

Requests for assistance with the operation of the electronic collection should be referred to:

The IT Help Desk           **(802) 828-3777**

### Signature Required

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

Fax 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.

### Who Should Complete This Report

Completion of this report is required of all Vermont Local Education Agencies (LEAs) **regardless of whether or not they operate** a local program of public elementary/secondary education (i.e., operate their own schools).

**Multiple-District Supervisory Unions** operating an area program and/or special education collaboratives are required to complete this report for all financial information related to those programs **as well as** any administrative costs.

**Single-District Supervisory Unions (Supervisory Districts)** should report any administrative or other costs in the "town" report.

**Town, City, and Incorporated Districts** must complete this report. Districts which do not operate a program for all students in grades K - 12 **must** include the revenues and expenditures related to payment of union school assessments or tuition payments. Do **not** duplicate revenues and expenditures related to students involved in a program operated by the supervisory union or supervisory district (i.e., Non-Mainstreamed) even though that program may be physically located in your school building.

**Union, Unified, and Joint Contract Districts** must complete this report. **Note:** Towns which 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.

## **General Instructions**

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

**All Dollar Amounts** should be rounded to the nearest dollar.

It is required that you provide both the **total** amount and **allocate** that total amount across the applicable categories based on program code and level of instruction.

### **The Vermont "Handbook" and Definitions**

The *Handbook For Financial Accounting For Vermont School Systems* contains detailed information about the proper reporting of financial data. The Handbook has not had a **full** update for a number of years. The Handbook provides explanations for reporting requirements and accounting standards. **Program, Function and Object Definitions and descriptions are more current in these instructions than in the Handbook.** Call if you are in doubt.

Vermont law (16 V.S.A. Section 563) requires that school districts establish a system of accounts, and maintain financial records, in a manner approved by the Auditor of Accounts and the Commissioner of Education. The "Handbook" defines the only such approved manner, and you are **required** to follow this format when completing this report. For your convenience, the definitions for several of the more frequently used terms are repeated here.

The handbook is currently being revised. If you do not have the most recent copy (1997 edition) of the complete "Handbook" and need one, please call:

**Vermont Department of Education  
Audit Unit at (802) 828-3151**

## Glossary

**Elementary** - Grades Kindergarten through six.

**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 really 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 five broad areas: Direct Services (i.e. instruction), Support Services, Operation of Non-instructional Services, Facilities Acquisition and Construction, and Other Uses.

**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.

**LEA** - The abbreviation for "Local Education Agency". Vermont has several types of LEAs: Town, City, Joint Contract, Incorporated Districts, Union Districts, Unified Districts, Interstate Districts 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.

**Pre Kindergarten (PreK)** – A school organization composed entirely of any span of ages below kindergarten.

**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 nineteen categories. All sections of the report require that you provide both a **TOTAL** amount **AND** allocate that total amount across the applicable categories.

**Project** - The Department of Education awards grants to school districts for a variety of activities, based on an approved budget, statement of purpose, and time-line. Many grants require a separate accounting of all revenues and expenditures as well as beginning and ending fund balances.

**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. **Note: Secondary is now broken into two levels – 031 for grades 7 and 8 and 032 for grades 9 through 12.** Secondary will no longer be broken into grades 7 and 8 and 9 through 12 beginning with the **FY 09** collection. (FY 08 tuitions were announced using the 3 levels.)

### **Program Codes**

#### **Allocate Total Amount across these programs.**

Use the level of instruction to distinguish **pre kindergarten**, elementary (grades K – 6), grades 7 & 8, grades 9 through 12 and district-wide for expenditures.

#### **021 Capital Construction – Included In Allowable Tuition**

All capital construction expenditures and revenues except expenditures and revenues included in program 022 below. **Expenditures in this program are included in the allowable tuition calculation.** The revenue used to pay for construction expenditures determines the choice between Programs 021 and 022.

#### **022 Capital Construction – Excluded From Allowable Tuition**

All revenue from the sale of bonds, multi-year loans, state construction aid, restricted federal revenue and transfers from reserve funds used to pay for capital construction and the expenditures these revenues pay for. **Expenditures in this program are excluded from the allowable tuition calculation.**

#### **031 Long Term Debt – Included In Allowable Tuition**

All payments of principal and interest on Long Term Debt and associated revenues except expenditures and revenues included in program 032 below. **Expenditures in this program are included in the allowable tuition calculation.** The revenue used to pay for debt expenditures determines the choice between Programs 031 and 032.

#### **032 Long Term Debt – Excluded From Allowable Tuition**

Includes revenues from 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** and the expenditures paid with these revenues. **Expenditures in this program are 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.

#### **211 Special Education Programs Eligible for Reimbursement**

Services primarily for students eligible for special education. The special education program includes elementary, and secondary services reimbursable under the Special Education Formula as defined in State Board rules.

## **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 State Board rules.

## **290 Other Special Programs**

Activities primarily for students with special needs not reported in programs 211 or 212 including compensatory education programs and programs for gifted and talented students.

## **300 Technical/Vocational Programs**

Activities that provide students an opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. **This program is used by technical centers and for the technical/vocational portion of comprehensive high schools.** In cases where districts operating satellite programs for tech centers (contrasted with cases where tech centers are operating satellite programs in district schools) should include the expenditures in program 300 with a matching revenue in RevCode 1941, Services to VT LEAs, Public).

## **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 the English language 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.

This program is designed for activities not included in other program codes. Note particularly that 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, civic activities, public libraries, programs of custody and care of children, and community welfare

activities 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. Most of the direct costs of this program will be coded to Function 3100.

**920 Summer School**

Summer school conducted on a tuition or fee for service basis.

**940 Special Education Collaboratives**

**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**

**1000 Source of funds: Local**

For **most** districts, property taxes are now a state source of revenue. Act 144 revenues are raised from local property taxes. Some incorporated districts raise local property taxes to cover activities that do not fall within education spending. 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** it subgrants some or all of the money to member districts or, independent schools operating within the Supervisory Union boundaries. 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 under the expenditure Function 5500, Subgrants to VT Public LEAs. 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 to districts. One of the major sources of revenue from state is the Education Spending Grant. These funds are paid to Town, City, and Incorporated Districts **and** to the four Unified Union Districts. The Education Spending Grant is **not** paid to Union districts, Supervisory Unions, or Joint Contract Districts at this time. Towns may elect to pay some or all of a union assessment with funds received from these funds. However, unions record that revenue as a **local** revenue under "assessments" while the towns record the full amount of the grant as a revenue from the state. Union districts now receive a number of 3000 series revenues.

An area that frequently causes confusion is revenue for special education. For any of this money that is **received and reported** by the supervisory union and then subgranted to the towns, the towns should record monies received under the 2000 series of revenue codes rather than the 3000 series.

### **4000 Source of funds: Federal**

Money from federal sources is generally distributed by the State Department of Education 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.

An area which frequently causes confusion is revenue for Food Services. 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.

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.

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.

Federal revenues not received directly from the federal government or through the state of Vermont should be reported in revenue code 4793, Other Grants - through other intermediate agencies.

### **5000-6999 - Source of Funds: Other**

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

## **Expenditures**

Expenditures are recorded by Function and **Object Code**, and are then allocated to each program by level. In some cases, you are asked to provide expenditures within certain **Minor Object** codes and all remaining expenditures within a miscellaneous major object code ending in "XX". For example, expenditures on books and periodicals would be reported in Object 640. Energy expenditures other than electricity are reported in Object 620. Electricity is reported in Object 622. All other supplies and materials would be reported in Object 6XX. The sum of the amounts reported in objects 640, 620, 622 and 6XX would be the total amount in Major Object 600 (Supplies).

## ***Object Code 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.

### **200 Employee Benefits.**

Amounts paid by the LEA on behalf of employees. This includes life, health, dental or other group insurance, social security contributions, retirement contributions paid by the district, 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 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, auditors, 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**

The school districts' proportionate shares of the cost of services provided by the supervisory union (16 V.S.A. §301). Include administrative services (the Superintendent and office staff) in Function 2300 General Administration. If the SU **assesses** an LEA for other services besides General Administration, then the expenditure is reported under the appropriate Function in Object 331. The purpose is to eliminate duplicated expenditures on the statewide totals. Include tuition paid to the SU in the appropriate (560 series) object below. A supervisory union may assess its LEAs with different formulas for different services. All assessments from an LEA's supervisory union should be reported in Object 331.

**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. When an LEA pays for a service based on the amount used at a particular time, it is generally a purchased service.

**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, and Services Reported for Teen Parent Education reported in Object 597.

**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.**

**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 or 340-Technical Services, as appropriate.

**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.

**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 expenses. The Union School Assessments for regular and special education are included here under Function 1000.

**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 Purchased Property Services--Rentals (sub-Object 442).

**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 who transport themselves or their own children, and reimbursement of transportation expenses on public carriers.

**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 union school assessment here, but in 562 or 563.

**562 Union School Assessment--Current Expense.**

That portion of Union School District Assessment made to cover current expenditures of the Union School District'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 Union School Assessment--Capital Outlay And Debt Service.**

That portion of the Union School District Assessment made to cover capital outlay and debt service of that District. This Object code will be used in conjunction with the Instruction Function 1000 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 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 when the expenditure is made by a town district and by an entry in Revenue Code 1937 when the expenditure is made by a union.

**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.

**578 Union Assessment For Tuition From Union To Area Technical Centers Paid By The State**

Union assessments for payments made by the state to technical centers on behalf of union districts. This expenditure is made only by districts that are members of a union providing for education in grades 9 – 12. The expenditure should be matched by an entry in Revenue Code 3114.

**579 Union Assessment For Tuition Union Pays To Area Technical Centers.**

Union assessments covering 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.

**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.

**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 expenditure here.

**5XX Other Purchased Services Not Reported Elsewhere**

Payments to organizations or personnel not employed by the LEA, other than professional, technical, or property services that are not reported in a 500 object listed above. These expenditures may include telephone services, postal machine rental, advertising, printing and binding, food services, and/or travel.

**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, and other audiovisual materials; charts, maps, globes, games, and other manipulative devices; and computer software.

**620 Energy (Except Electricity).**

Expenditures for energy including gas, oil, coal, wood chips, and gasoline and services received by public or private utility companies. (Used primarily with Function 2600, Operation and Maintenance of Plant. Energy costs associated with transporting students are reported in Object 6XX in the Function 2700 series, Transportation.)

**622 Electricity.**

Expenditures for electric utility services from a private or public utility company. (Used primarily 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 (739).

**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, audiovisual materials, and/or computer software.

**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 or 340-Technical Services, as appropriate.

**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 450 - Construction Services.

**730 Property – Equipment.**

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

**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.

**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 Judgements 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: Other (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 districtwide level. Typically, payments to the education fund are made by municipalities rather than school districts. **Incorporated districts may need to make such payments.**

**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.

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 department 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 department chairpersons or supervisors of instruction
- School nurses or librarians

**Salaries and Benefits (100-200)** includes regular gross salary and benefits, as well as any payment for overtime. This should **include** any supplemental amounts for additional duties such as coaching or extracurricular activities; but **not** bus or lunch supervision, which should be charged to Functions 2711, 2712, 2720 or 3100.

**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 **union school assessment** for instructional services **should** be recorded here.

Utility services (water and sewage), cleaning services, repairs and maintenance, and other purchase services, such as student transportation, should **not** be recorded under this Function. The portion of the **Supervisory Union Assessment used for administrative purposes** should **not** be recorded under this Function.

**Supplies (600)** are defined as items which are consumed, worn out or deteriorated through use. 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 would include machinery, tools, furniture, and fixtures. This Object will 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.

Note that the purchase of buses for student transportation is NOT included under Function 1000, but under Function 2711 Student Transportation.

**Other Objects (800)** 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 Support Services for Students must be allocated across the various instructional programs.** Refer to Chapter 5 (Cost Accounting) in the *Handbook for Financial Accounting for Vermont School Systems*.

Include expenditures for:

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

Do **not** include expenditures for:

- Title. 1 Coordinators
- Special Ed. Coordinators

These are reported under 2400 Support Services - School Administration.

**Salaries and Benefits (100-200)** includes regular gross salary and benefits, as well as any payment for overtime. This should **include** any supplemental amounts for additional duties such as coaching or extracurricular activities; but **not** bus or lunch supervision, which should be charged to Functions 2711, 2712, 2720 or 3100.

**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)** 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 staff should also be included in this object.

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

Instructional Staff Support Services include expenditures for:

- Supervisors of instruction (but not department 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

**Salaries and Benefits (100-200)** includes 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.

**Purchased Services (300-500)** include the purchased professional services of curriculum developers, presenters at workshops, demonstrations, school visits, 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)** 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)** includes expenditures for furniture and equipment. Expenditures for desks, file cabinets, book shelves, computers, televisions, VCRs, film projectors and screens are examples of the expenditure items to be included here.

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

### **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*.

Function 2300 has been closed for Program 211. General administration expenditures are not eligible for reimbursement.

Include expenditures for:

- Staff who are assigned to the central office of a school district or local education agency
- School board expenses and 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)

**Salaries and Benefits (100-200)** includes 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.

**Purchased Services (300-500)** 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)** includes expenditures for items that are consumed, worn out, or deteriorated through use. Books and periodicals would also be included here. Examples would be paper supplies for school election materials, and printing of school district budgets.

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

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 department chairpersons and their activities
- Special area administrative services (Title I Coordinator & Special Education Coordinator)
- Area Technical Education Director

**Salaries and Benefits (100-200)** includes 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.

**Purchased Services (300-500)** 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)** include expenditures for items that are consumed, worn out or deteriorated through use. Books and periodicals would also be included here.

**Property (700)** include expenditures for furniture and equipment. Expenditures for desks, file cabinets, book shelves 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 including fiscal services, human resources, planning, and administrative 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*.

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, 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

**Salaries and Benefits (100-200)** includes 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.

**Purchased Services (300-500)** 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, 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)** includes expenditures for items that are consumed, worn out, or deteriorated through use. Books and periodicals would also be included here. 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 are examples of the expenditure items to be included here.

**Property (700)** include expenditures for furniture and equipment. 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 but that **payment of principal on short-term debt carried over from prior year** is listed in **other outlays and adjustments** Function 5210.

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

## **2600 Operation & Maintenance Of Plant**

Operation & Maintenance of Plant activities are those 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*.

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

**Salaries and Benefits (100-200)** includes 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.

**Purchased Services (300-500)** include expenditures for purchased professional services needed to keep the physical plant clean and ready for daily use. Also 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)** includes the expenditures for items that are consumed, worn out, or deteriorated through use. Energy expenditures, including gas, oil, coal, gasoline, and the services received from public or private utility companies are included here.

**Property (700)** include expenditures for furniture and equipment, including machinery. Expenditures for maintenance 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*.

Student transportation services include staff involved with the following:

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

**Salaries and Benefits (100-200)** includes 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 coaching or extracurricular activities under Functions 1000 or 2100; lunch supervision should be charged to Function 3100.

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

**Supplies (600)** includes any expenditures for items that are consumed, worn out, or deteriorated through use. Examples would include routine automobile and bus maintenance. Energy expenditures such as gasoline would also be included here.

**Property (700)** 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.

### **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*.

Student transportation services include staff involved with the following:

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

**Salaries and Benefits (100-200)** includes 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 coaching or extracurricular activities under Functions 1000 or 2100; lunch supervision should be charged to Function 3100.

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

**Supplies (600)** includes any expenditures for items that are consumed, worn out, or deteriorated through use. Examples would include routine automobile and bus maintenance. Energy expenditures such as gasoline would also be included here.

**Property (700)** 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*.

Student transportation services include staff involved with the following:

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

**Salaries and Benefits (100-200)** includes 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 coaching or extracurricular activities under Functions 1000 or 2100; lunch supervision should be charged to Function 3100.

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

**Supplies (600)** includes any expenditures for items that are consumed, worn out, or deteriorated through use. Examples would include routine automobile and bus maintenance. Energy expenditures such as gasoline would also be included here.

**Property (700)** 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*.

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

**Salaries and Benefits (100-200)** includes 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.

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

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

**Property (700)** include expenditures for furniture and equipment. Expenditures for desks, computers, and file cabinets would be examples of the items to be included here.

**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*.

Food services include staff involved with the following:

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

**Salaries and Benefits (100-200)** includes 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.

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

**Supplies (600)** include expenditures for items that are consumed, worn out, or deteriorated through use. Food, plastic utensils, paper and Styrofoam cups, napkins, and the like would be included here. 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)** 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*. Generally, enterprise operations other than food service are reported in Program 990.

An example of an Enterprise Operation would be a bookstore or supply store where items are purchased by students, teachers, etc.

**Salaries and Benefits (100-200)** includes 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.

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

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

**Property (700)** includes expenditures for furniture and equipment. Examples are desks, file cabinets, computers, machinery and vehicles.

**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 mothers.

All Community Services should be recorded under program 800.

**Salaries and Benefits (100-200)** includes 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.

**Purchased Services (300-500)** includes 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)** includes expenditures for items that are consumed, worn out, or deteriorated through use.

**Property (700)** includes expenditures for furniture and equipment. Examples are desks, file cabinets, computers, machinery and vehicles.

**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 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 for with these revenues. Use Program 021 to show all other expenditures and revenues. **Expenditures reported in Program 021 are included in the Allowable Tuition calculation.** Expenditures in Program 022 are not.

Report Debt Service in Function 5100. Do **not** report it here.

**Salaries and Benefits (100-200)** include regular gross salary and benefits, as well as any payment for overtime.

**Purchased Services (300-500)** include expenditures for purchased professional and technical services, and purchased property services. Examples of expenditure items which would be included here are expenditures paid to contractors for constructing, renovating and remodeling; and expenditures for 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)** includes expenditures for items that are consumed, worn out, or deteriorated through use.

**Property (700)** Include expenditures for the purchase of land and the improvements thereon; purchases of air & mineral rights; and 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 expenditures 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**

Includes 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.

**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.**

**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 those repayments of amounts which were received in prior years. Expenditures for adjustments to prior year tuition paid are reported here. The refund of unexpended grant funds which are over two years old is reported here.

Includes 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 which 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 **Districtwide** level. **Only incorporated districts use this function.**

### **5310 Fund Transfers - Enterprise Funds**

Record any transfer of general fund assets as an expenditure under this function, Object 9XX, and Program 100. 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 which have been reserved for specific purposes other than transportation or Act 144 expenditures in future years under Program 100, Object 9XX.

### **5352 Fund Transfers- Contributions To Reserve Accounts - Transportation**

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

### **5354 Fund Transfers- Contributions To Reserve Accounts – Act 144**

Record any monies which 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, these subgrants are state or federal funds which 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 which 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

**Recap Sheets**

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.) To help you review your reported data and program balances the statbook software provides a summary of your data by program (called the Recap Sheet). The software also allows you to enter beginning balances and adjustments to help with this process.

## **Supplemental Worksheets**

The last section of the Statistical Report includes several worksheets. Skip any of the worksheets that **Do Not Apply** to a particular LEA.

### **Tuition Worksheet SW-1**

**This worksheet is to be completed by each Local Education Agency that pays and/or receives tuition.**

- 1) **Type** - Note whether the tuition paid or received was for Elementary (including PreK level), Secondary 7 & 8, Secondary 9 – 12, Vocational or Continuing Education. **Do not record special education tuitions on the tuition worksheet.**
- 2) **Paid or Received** – Indicate whether the reporting district paid tuition to or received tuition from the district or school being reported.
- 3) **Rec'd from or Paid to** one of the following categories: Public District—in state, Independent School—in state, Individual, Out of State—public district or independent school.
- 4) **LEA ID** - Enter the identification number for each local education agency. LEA IDs should be reported for in state public districts. Refer to the attached list at the back of this instruction manual.
- 5) **Name** - Enter the name of the district or independent school from which you have received or to which you have paid tuition.
- 6) **City** - Enter the name of the town/city where an independent school is located.
- 7) **State** – enter the state of the school or district if other than Vermont.
- 8) **FTE of Pupils (NOT headcount)** - Enter the full-time equivalent of students for whom your district received and paid tuition. For technical center students, enter the 6 semester FTE on which tuition was based.
- 9) **Tuition Rate** - Enter the tuition rate charged.
- 10) **Total Tuition** - Enter the total amount the reporting district actually paid to each LEA or independent school and the amount the reporting district received from LEAs and other sources. **It is expected that Tuition Rate x FTE will equal Total Tuition Actually Paid by or to the reporting district.** Occasionally a district does not receive the entire amount due. In this case report the amount actually received. Rate x FTE will not equal Total Tuition paid or received.

### **Union, Unified And Joint Contract District Assessments, Paid And Received SW-2**

**This worksheet is to be completed by all MEMBER DISTRICTS of Union, and Joint Contract Districts, and all Union, Unified and Joint Contract Districts.**

The purpose of this worksheet is to identify the specific amount that a district was assessed as a member district of a Union/Unified or Joint Contract District. It identifies the amounts assessed by Level (Elementary, Secondary grades 7 and 8, and Secondary grades 9 through 12.)

The total amount at the end of this worksheet should be identical to the total of the amounts reported by the assessed district in FUNCTION 1000, Objects 562 and 563. The total reported by the receiving district should equal the total reported in Revenue Codes 1935 and 1938. **(Since members of unified unions do not submit statbooks, unified unions report revenue using the original RevCode (e.g. 3110) rather than 1935 in the main body of the statbook.**

### **Supervisory Union District Assessments Paid And Received Worksheet, SW-3**

This worksheet is to be completed by all member districts of Supervisory Unions and by the Supervisory Unions.

The purpose of this worksheet is to identify the amount that supervisory unions **assessed** member districts. It identifies the amounts assessed by Elementary, Secondary 7 and 8, Secondary 9 through 12, and Special Education.

For supervisory unions the total amount received should be identical to the total of the amounts reported in Revenue Codes 1931 and 1934. For member districts the total amount paid at the end of this worksheet should be identical to the total of the amounts reported in the total across all expenditure Functions of Object 331.

Member districts need to be aware of **Object Code 332, Purchased Professional/Technical Services from a Supervisory Union. The amounts member districts report in Object Code 332 are NOT reported in the Supervisory Union Assessments Worksheet.**

The revenues supervisory unions receive for providing professional/technical services (reported as expenditures by districts in Object Code 332) are reported in Revenue Codes 1941 and 1942 and are **NOT** reported in the Supervisory Union Assessments Worksheet.

#### **Source Of Funds For Unified District Members, SW-4**

**This worksheet is to be completed by the Unified Districts only.**

The purpose of this worksheet is to identify the source of funds used by each Member District to pay **Unified** Assessments. This includes any amount such as Education Spending Grant received, on behalf of the members, rather than union assessment **Since town members of unified districts do not submit statistical reports, unified districts should use the revenue code through which the money was received (such as RC 3110, Education Support Grant) when reporting in the statistical reports** revenue codes. These revenues are broken out among member towns in the Unified District Worksheets.

#### **Transportation Worksheet, SW-5**

**This worksheet must be completed by all LEAs.**

The purpose of this page is to identify the number of vehicles used by type, the number of miles traveled, and the amount expended on transportation this year.

#### **Transportation Reimbursement Worksheet, SW-6**

**This worksheet is to be completed by any districts having reimbursable transportation expenses.**

The purpose of this form is to collect the transportation expenses that are eligible for reimbursement.

Every district having reimbursable transportation expenses must fill out the Transportation Reimbursement Worksheet. The changes created by Act 130 result in transportation aid being

sent directly to Joint, union and unified districts having reimbursable transportation expenses. There is no longer a worksheet SW-6b. Districts that do not have **any** eligible transportation expenses do not need to complete this form. If that is the case, a district must check the box indicating that the district has no eligible transportation expenses.

Joint districts and supervisory unions may have eligible transportation expenditures that need to be allocated to town or union districts. These joint districts and supervisory unions should fill out worksheet SW-6. We will work on with you to make the allocations to districts when we calculate transportation aid.

**It is important that transportation worksheets do not include duplicate expenses.** If a union district has eligible transportation expenses but these expenses are already being reported by a town district (as purchased transportation services for example) the union should net out these expenditures on the worksheet before calculating the total eligible transportation expenditures.

**Step 1** Combines functions 2711 and 2712 to calculate the total amount of money the district spends for transporting students to and from school for regular instruction. (The program gathers these figures for you.) Functions 2711 and 2712 equal the total amounts reported in these functions in the statbook. Portions of these functions not eligible for reimbursement are netted out further down on the worksheet.

**Step 2** Remove all expenditures for the purchase of school buses included in functions 2711 and 2712 from Sub-Total 1 and add annual depreciation of school buses and interest paid on bonds and 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.** (Methods for separating eligible from ineligible portions of transportation expenditures are detailed in the *Handbook For Financial Accounting Of Vermont School Systems*, Appendix A, p. A-45, Function Code 2700.)

When a district enters into a bus leasing arrangement that concludes with the district 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 district must determine the Fair Market Value (FMV) of the buses at the time the district enters the lease. Depreciation is calculated as one-seventh of the FMV per year for seven years. 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 an 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 purchased used, and which is less than seven years old, 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.

**Step 3** Remove any expenditures remaining in Sub-Total 2, which were used for purposes other than transporting students to and from school once each day. **Also, 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.** Remove the portion reimbursed and the portion remaining after reimbursement. 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.

**Step 4** removes revenues associated with the expenditures remaining in the sub-total in step 3.

### **Shared Services And Properties Worksheet SW-7**

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

Payments made by the school district to the municipality for services the municipality provided the school district should be included in the upper left hand box. Donations of services or property made by the school district to the municipality should be included in the upper right hand box. Payments made by the municipality to the school district for services the school district provided the municipality should be reported in the lower left hand box. Donations of services or property made by the municipality to the school district should be reported in the box on the lower right.

### **Teacher Salary Data Worksheet SW-8**

**The National Center for Education Statistics is now collecting data for teacher salaries.**

We expect salaries in this worksheet to be reported in **Function 1000** in the main section of the statbook. **Please contact DOE if you believe you have reported teacher salary expenditures in another function that belong in this worksheet.**

The data requested in each cell is salary paid to full-time teachers and part-time teachers for regular education. Special education, vocational education and other education programs. The total amount should be the total salary paid to full-time teachers and part-time 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 statbook in Function 1000, Object 100.**

- A. Salaries Paid to Teachers for Regular Education Programs.  
Includes Program 100.
- B. Salaries Paid to Special Education Teachers.  
Includes 200 series programs and the special education portion of Program 050.
- C. Salaries Paid to Vocational Education Teachers.  
Include Program 300 salaries.
- D. Salaries paid to teachers in other programs providing instruction to grades prekindergarten through 12 and ungraded students.

### **Full-Time Equivalents Of Students In Non-Regular Education Classes SW-9**

The figures reported here are used to adjust the FTE (denominator) used in the Allowable Tuition calculation.

**Key concept: The determining factor is where students are enrolled and reported in the Spring Census. The place of enrollment may or may not be the district paying for them. A common is to find students reported by the district paying tech tuition rather than the district where they are enrolled.**

In order to calculate a district's Allowable Tuition (Net Cost per Pupil), we need to reduce the full-time equivalence for regular education students in the Spring Census Collection by the full-time equivalence counts of those students who attend programs and for whom expenditures are reported under non-regular education categories.

**Note:** A Kindergarten program that students do **not** attend **all day, every day** school is in session is considered "Part Time."

A Kindergarten program that students attend **all day, every day** school is in session is considered "Full Time."

**Column 1:** Special Education—report the full-time equivalent count of students who were included in the Spring Census for any school in the district but received their education in "self-contained special education" or "special class" programs in the district's schools. If students' educational costs are reported as special education costs for the whole school day or a significant part of the school day, that portion of their school day should be excluded from the regular education FTE count (i.e., reported on this worksheet). For example, if a school operates a self-contained special education program (sometimes called alternative programs), the portion of the day that special education students are in the program should be excluded. If the special education "alternative" program has eight special education students for the full school day and four for half the school day, then the FTE shown above would be  $10 \{8 + (.5 \times 4)\}$ . **Do Not Exclude mainstreamed special education students.** If you charge a regular education tuition for a student or would if the student came from another district, do not exclude that student's FTE by reporting it in Worksheet SW-9.

**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 in the Annual Statistical Report.

**Note:** Technical Center FTEs are removed from the Allowable Tuition denominator using data retrieved at DOE. **You are not required to complete column 3.** It is included because a number of business managers have expressed concern that the DOE internal calculation, based on two snapshots, can produce results that are materially different from the FTEs reported in Column 3. We will compare the results of those of you who complete column 3 with the results of the snapshot data. These results will be taken into account as we decide how to move forward in the future.

**Column 3:** Regional Technical Centers—report the full-time equivalent count (**not 6 semester FTE**) of students who were included in the Spring Census of any school operated by the district but whose educational costs are reported at a regional technical center. Because these costs are reported outside of regular education, the student count is excluded from the regular education tuition calculation.

Students who are enrolled in your school and who attend a technical (vocational) center must be recorded on your Register under the appropriate grade level with the Full day's attendance and absence. The technical center provides you with the data for your students.

**List of Identification Codes to be Used in Worksheets**

		SU036	Rutland Northeast S.U.	T033	Brookline
	<b>Joint Contract</b>	SU033	Rutland South S.U.	T034	Brownington
J048	Barstow Joint Contract Dist.	SU038	Rutland Southwest S.U.	T035	Brunswick
J085	Granville/Hancock Joint Contract District	SU005	Southwest Vermont S.U.	T255	Buel's Gore
J105	Jay/Westfield Joint Elementary	SU032	Washington Central S.U.	T036	Burke
J006	Athens/Grafton Joint Contract District	SU041	Washington Northeast S.U.	T037	Burlington
J242	Whitingham/Wilmington Joint Contract District	SU043	Washington South S.U.	T038	Cabot
		SU042	Washington West S.U.	T039	Calais
		SU046	Windham Central S.U.	T040	Cambridge
		SU047	Windham Northeast S.U.	T041	Canaan
	<b>Independent/Private</b>	SU048	Windham Southeast S.U.	T042	Castleton
P002	Burr & Burton	SU049	Windham Southwest S.U.	T043	Cavendish
P003	Lyndon Institute	SU051	Windsor Central S.U.	T044	Charleston
P004	St. Johnsbury Academy	SU050	Windsor Northwest S.U.	T045	Charlotte
P005	Thetford Academy	SU052	Windsor Southeast S.U.	T046	Chelsea
		SU053	Windsor Southwest S.U.	T047	Chester
				T048	Chittenden
	<b>Supervisory Unions</b>		<b>Towns</b>	T049	Clarendon
SU004	Addison – Rutland S.U.	T001	Addison	T050	Colchester
SU003	Addison Central S.U.	T002	Albany	T051	Concord
SU001	Addison Northeast S.U.	T003	Alburgh	T052	Corinth
SU002	Addison Northwest S.U.	T004	Andover	T053	Cornwall
SU061	Barre S.U.	T005	Arlington	T054	Coventry
SU060	Battenkill Valley S.U.	T006	Athens	T055	Craftsbury
SU006	Bennington Rutland S.U.	T007	Bakersfield	T056	Danby
SU009	Caledonia Central S.U.	T008	Baltimore	T057	Danville
SU008	Caledonia North S.U.	T009	Barnard	T058	Derby
SU013	Chittenden Central S.U.	T010	Barnet	T059	Dorset
SU012	Chittenden East S.U.	T011	Barre City	T060	Dover
SU014	Chittenden South S.U.	T012	Barre Town	T061	Dummerston
SU018	Essex Caledonia S.U.	T013	Barton ID	T063	Duxbury
SU019	Essex North S.U.	T014	Belvidere	T064	East Haven
SU023	Franklin Central S.U.	T015	Bennington ID	T065	East Montpelier
SU020	Franklin Northeast S.U.	T017	Benson	T066	Eden
SU021	Franklin Northwest S.U.	T018	Berkshire	T067	Elmore
SU022	Franklin West S.U.	T019	Berlin	T068	Enosburg Falls ID
SU024	Grand Isle S.U.	T020	Bethel	T069	Essex Junction ID
SU025	Lamoille North S.U.	T021	Bloomfield	T070	Essex Town
SU026	Lamoille South S.U.	T022	Bolton	T073	Fair Haven
SU030	Orange Windsor S.U.	T023	Bradford ID	T071	Fairfax
SU027	Orange East S.U.	T024	Braintree	T072	Fairfield
SU029	Orange North S.U.	T026	Brandon	T074	Fairlee
SU028	Orange Southwest S.U.	T027	Brattleboro	T075	Fayston
SU034	Orleans Central S.U.	T028	Bridgewater	T258	Ferdinand
SU035	Orleans Southwest S.U.	T029	Bridport	T076	Ferrisburgh
SU031	Orleans Essex North S.U.	T030	Brighton	T077	Fletcher
SU039	Rutland Windsor S.U.	T031	Bristol	T078	Franklin
SU037	Rutland Central S.U.	T032	Brookfield	T079	Georgia
				T259	Glastenbury

Vermont Department of Education

T080	Glover	T132	Morristown	T188	Sherburne
T081	Goshen	T133	Mt. Holly	T189	Shoreham
T082	Grafton	T134	Mt. Tabor	T190	Shrewsbury
T083	Granby	T138	New Haven	T261	Somerset
T084	Grand Isle	T135	Newark	T191	South Burlington
T085	Granville	T136	Newbury	T192	South Hero
T086	Greensboro	T137	Newfane	T193	Springfield
T087	Groton	T139	Newport City	T176	St. Albans City
T088	Guildhall	T140	Newport Town	T177	St. Albans Town
T089	Guilford	T141	North Bennington ID	T178	St. George
T090	Halifax	T143	North Hero	T179	St. Johnsbury
T091	Hancock	T142	Northfield	T194	Stamford
T092	Hardwick	T144	Norton	T195	Stannard
T093	Hartford	T145	Norwich	T196	Starksboro
T094	Hartland	T146	Orange	T197	Stockbridge
T095	Highgate	T147	Orleans ID	T198	Stowe
T096	Hinesburg	T148	Orwell	T199	Strafford
T097	Holland	T149	Panton	T200	Stratton
T098	Hubbardton	T150	Pawlet	T201	Sudbury
T099	Huntington	T151	Peacham	T202	Sunderland
T100	Hyde Park	T152	Peru	T203	Sutton
T101	Ira	T153	Pittsfield	T204	Swanton
T102	Irasburg	T154	Pittsford	T205	Thetford
T103	Isle La Motte	T155	Plainfield	T206	Tinmouth
T104	Jamaica	T156	Plymouth	T207	Topsham
T105	Jay	T157	Pomfret	T208	Townshend
T106	Jericho	T158	Poultney	T209	Troy
T107	Johnson	T159	Pownal	T210	Tunbridge
T108	Kirby	T160	Proctor	T211	Underhill ID
T109	Landgrove	T161	Putney	T212	Underhill Town
T110	Leicester	T162	Randolph	T213	Vergennes ID
T111	Lemington	T163	Reading	T214	Vernon
T112	Lincoln	T164	Readsbor	T215	Vershire
T113	Londonderry	T165	Richford	T216	Victory
T114	Lowell	T166	Richmond	T217	Waitsfield
T115	Ludlow	T167	Ripton	T218	Walden
T116	Lunenburg	T168	Rochester	T219	Wallingford
T117	Lyndon	T169	Rockingham	T220	Waltham
T118	Maidstone	T170	Roxbury	T221	Wardsboro
T119	Manchester	T171	Royalton	T222	Warren
T120	Marlboro	T172	Rupert	T223	Washington
T121	Marshfield	T173	Rutland City	T224	Waterbury
T122	Mendon	T174	Rutland Town	T225	Waterford
T123	Middlebury ID	T175	Ryegate	T226	Waterville
T124	Middlesex	T180	Salisbury	T227	Weathersfield
T125	Middletown Springs	T181	Sandgate	T228	Wells
T126	Milton	T182	Searsburg	T229	Wells River
T127	Monkton	T183	Shaftsbury	T230	West Fairlee
T128	Montgomery	T184	Sharon	T233	West Haven
T129	Montpelier	T185	Sheffield	T237	West Rutland
T130	Moretown	T186	Shelburne	T238	West Windsor
T131	Morgan	T187	Sheldon	T231	Westfield

