

# Data

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**Vermont Agency of Education**

**September 2024**

# Agenda

- General Context
  - What is a pupil
  - Uniform Chart of Accounts

# Vermont Students Defined

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- Vermont counts students in several different ways
  - Students enrolled in public schools that attend school in their residency
  - Students who attend public schools outside of their residency
  - Students receiving public tuition at an independent school
  - State Placed students
  - Students enrolled in CTE and early college

Vermont funds students differently to promote equity based on:

- Poverty
- English Language Learners
- Rurality
- Scarcity

# Definitions - Student Counts

Definition	Description	Use	Notes
Enrollment	Number of resident students enrolled in a school operated by the district	<ul style="list-style-type: none"> <li>Federal reporting</li> <li>Stat Book</li> <li>School building capacity</li> <li>Program planning</li> </ul>	<ul style="list-style-type: none"> <li>Excludes tuitioning to independent schools</li> </ul>
Average Daily Membership (ADM)	Number of resident students for which the district funds education in schools operated by district or through tuitioning to a public or independent school	<ul style="list-style-type: none"> <li>Used to apply weighting upon which tax rate is based</li> </ul>	<ul style="list-style-type: none"> <li>Excludes home study, early college, foreign exchange students</li> <li>Includes state-placed students (small <i>n</i>)</li> </ul>
Weighted Pupils	The ADM data is weighted based on grade, economic disadvantage, English Language Learner status, sparsity, and small schools.	<ul style="list-style-type: none"> <li>Equitable funding</li> <li>Homestead tax rate calculation</li> </ul>	<ul style="list-style-type: none"> <li>FY2025 represents new rates per Act 127 and cannot be compared to previous years</li> </ul>

# Weighting Categories

Prior to FY2025, 7/1/2024, a weighted pupil is an equalized pupil

Beginning FY2025, 7/1/2024, a weighted pupil is a long term weighted average daily member

	Pre-Act127	Act 127
<b>Grade Weights</b>		
EEE/preK	0.46	(0.54)
K-6	1.00	
K-5		-
7-12	1.13	
6-8		0.36
9-12		0.39
<b>Poverty/FRL</b>		
	0.25	1.03
<b>EL</b>		
	0.20	2.49
<b>Sparsity</b>		
< 36 pop/mi <sup>2</sup>		0.15
36 ≤ pop/mi <sup>2</sup> < 55		0.12
55 ≤ pop/mi <sup>2</sup> < 100		0.07
<b>Small Schools</b>		
enrollment < 100		0.21
100 ≤ enrollment < 250		0.07

# Mixing & Matching Student Counts

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- Act 127 weighted pupils use differing pupil bases within the weighting formula:
  - a. Grade level – long-term membership, LTM
  - b. Poverty – free and reduced lunch counts
  - c. Sparsity/Population density – long-term membership, LTM
  - d. Districts with small schools – two-year average enrollment of a small school
  - e. English language learners (ELL) – ELL count
- Weights work in concert with one another

# Uniform Chart of Accounts (UCOA)

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- The uniform chart of accounts is broken down into general ledger segments. Each segment has a purpose.
- Two of the segments that provide context on “what we’re spending money on” are objects and functions
- Functions describe the activity for which a service or material object is acquired
  - Instruction, Support Services, Non-instructional, Facilities, and Debt Service
- Objects are classifications used to describe the service or commodity obtained as the result of a specific expenditure
  - Salaries, benefits, purchased services, supplies, property, etc....

# Uniform Chart of Accounts (UCOA) for Vermont School Districts

EXPENSE  (20)	Fund	Location	Level	Program	RevSource	Function	Type	Object
	XXXX	XXX	XX	XX	X	XXXX	X	XXX
4	3	2	2	1	4	1	3	

REVENUE  (17)	Fund	Location	Level	Program	RevSource	Function	Type	Revenue
	XXXX	XXX	XX	XX	X	XXXX	X	XXXX
4	3	2	2	1		1	4	

BALANCE SHEET  (8)	Fund	Location	Level	Program	RevSource	Function	Type	BS
	XXXX	XXX	XX	XX	X	XXXX	X	XXXX
4						1	4	



# Examples

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## Expenditures

Fund	Location	Level	Program	RevSource	Function	Type	Object	Amount
1001	101	11	21	0	1101	5	611	\$ 500.00
General Fund	School A	Elementary	Special Ed	State/Local	Direct Instruction	Expense	Supply	

## Revenue

Fund	Location	Level	Program	RevSource	Function	Type	Revenue	Amount
1001	201	11	11	7	XXXX	4	3110	500,000.00
4	District A	Elementary	Regular Education	State		Revenues	Ed Spending Grant	

# Examples

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- A few topics we can dig into further with statbook are Salaries and Benefits, Health Insurance, and Tuition as samples of what is available
- Salaries are object 1XX and benefits are object 2XX
- Health insurance is within the major object 2XX and largely defined as object 210.
- Tuition is housed within the 56X objects, tuition could be between public schools, funded by public dollars with attendees at private schools, post secondary paid for with public dollars, or CTE tuition from public schools to CTE centers

# Fund

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- A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
- The UCOA specifies generic fund categories (e.g. general, special funds, enterprise funds etc.)
- Special funds will be set up by AOE and LEAs as needed for each grant so it may be easily queried and reviewed and for grant tracking.

Fund	Description
1000	General
2000	Special Revenue
3000	Capital Projects
4000	Debt Service
5000	Permanent
6000	Enterprise
7000	Internal Service
8000	Trust
9000	Custodial

# Level

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- 01 – Pre-K
- 11 – Elementary
- 31 – Secondary
- 41 – Adult
- 51 – Location-wide

# Program

Program	Description	Program	Description
11	Regular Education	41	English Language Learners
12	Academic Summer School		Non-Special Ed Alternative (and at-risk)
13	21st Century Program	42	Education Program
15	Food Service	43	Gifted & Talented Programs
21	K-12 Special Education Eligible for Reimbursement/NOW: MOE		All Other Elementary/Secondary
22	K-12 Special Education Ineligible for Reimbursement/NOW: Not Eligible for MOE	49	Instructional Programs
23	K-12 Special Education Collaborative	50	Nonpublic School
24	ECSE (Early Childhood Special Education)	60	Adult/Continuing Education
25	CEIS	70	Community/Junior College Education
26	Prop/Share	81	Other Community Services
29	Other Special Programs	91	Athletic Activities
31	Vocational Regular	92	Non-Athletic Co-Curricular Activities
32	Vocational Special Education	98	Enterprise Programs
			Other Co-curricular and Extracurricular
		99	Programs

# Function

Function	Description
1000	Instruction
1100	Direct Instruction
1200	Special Education
1300	Vocational Education
1400	Athletics
1500	Co-Curricular
1600	Adult Education
2000	Support Services
2100	Support Services - Students
2130	Health Services
2150	Speech Pathology and Audiology Services
2200	Support Services - Instruction
2210	Improvement of Instruction
2300	Support Service - General Administration
2310	Board of Education
2400	Support Services - School Administration
2500	Support Services - Central Services
2600	Operation and Maintenance of Plant
2700	Student Transportation
2710	Vehicle Operation
2900	Other Support Services
3000	Operation of Non-Instructional Services
4000	Facilities Acquisition and Construction
5000	Debt Service/Other

The table to the left reflects all rollup codes, each of these may have more specific functions required by the state, some also have local use codes, available for your specification (e.g. Department within Direct Instruction).

# Object

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Object	Description
100	Personal Services - Salaries
200	Personal Services - Employee Benefits
300	Purchased Professional and Technical Services
400	Purchased Property Services
500	Other Purchased Services
600	Supplies
700	Property
800	Debt Service and Miscellaneous
900	Other Items

The table to the left reflects all rollup codes, each of these has more specific objects required by the state, some also have local use codes, available for your specification.