

General Instructions 1999-2000 Annual School Report

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Revenues, Expenditures, and FTEs must be submitted following the valid account code combinations (i.e., function code, object code, etc.) provided on the printed forms and the spreadsheets. **Invalid code combinations will cause your submission to be rejected.**

ALL INFORMATION FOR THE 1999-2000 ASR MUST BE SUBMITTED TO THE DEPARTMENT OF EDUCATION NO LATER THAN SEPTEMBER 15, 2000.

SECTION 1
General Instructions
1999-2000 Annual School Report

1. The custom-designed report template, "AsrfinNNN99.xls", that is required to complete the 1999-2000 ASR can be downloaded from the Department's Web site at the following address:

<http://www.pen.k12.va.us/VDOE/Finance/Budget/asr.html>

Detailed instructions for downloading the 1999-2000 template can be found on page 10 of these instructions. After completing the ASR, e-mail the final ASCII and Excel files to (**mailto:k12budget@hpo5.vak12ed.edu**). Instructions for preparing the copy of the report in ASCII format that is to be e-mailed can be found on page 5 of these instructions.

If you do not have access to the Internet, the Department provides free access through VA.PEN (Virginia Public Education Network). To obtain a VA.PEN account, please contact Jean Gray at (804) 371-7524. If you do not have access to the Department's Web site or have not had your Internet account activated in time to complete the ASR, please contact budget staff at (804) 225-2025 and a diskette with the Excel template will be sent to you.

NOTE: Only use the function/object codes listed in this report. No exceptions will be permitted. The Department's database will only accept function/object codes as they appear on the attached forms and in the Excel spreadsheet file.

2. The following information will be sent to divisions in early August for use in completing the ASR:
 - A. Locality Ledger - This report will confirm all state issued cash receipts. It cannot be used to report Basic Aid entitlements (see item B), Retiree Health Care Credit allocations (see item E) or those items that must be reported on an accrual basis (see items C and D). Data regarding these items will be sent under separate cover, as indicated below.
 - B. Basic Aid - This summary amount reflecting all adjustments to Basic Aid will provide the correct Basic Aid Entitlement to include in your ASR.
 - C. Fringe Benefits - This information will provide the correct amount, calculated on an accrual basis, to report on your ASR.
 - D. Sales Tax - The modified accrual basis Sales Tax Table will provide the correct accrual amount to report on your ASR.

- E. Retiree Health Care Credit Allocation - This report will be sent to school divisions in the second week in August.
3. In order to complete the ASR, a trial balance of expenditures for the period of July 1, 1999 through June 30, 2000 should be generated. This report should include amounts that are owed if services or goods were received by June 30, 2000, even if payments were not made until after June 30, 2000. This includes amounts that will be paid to teachers and other personnel during the summer against active contracts for the 1999-2000 school year.
 4. For divisions that receive small school division assistance payments (Highland and Norton City), report this revenue under revenue code 2404000 "Other State Funds."
 5. Expenditures and FTEs should be prorated between K-7 (as Elementary) and 8-12 (as Secondary).
 6. Since this report is due to the Department of Education by September 15, 2000, it is understood that all audit adjustments may not be recorded in time to be reflected in the report. The report should be submitted by this due date with as many adjustments as practicable. Auditors are aware of this time constraint and should consider this when reviewing the report.
 7. Reporting tuition revenue and expenditures for Jointly Owned and Operated Centers (Regional Vocational Education Centers, Regional Special Education Centers, Regional Alternative Education programs, and Regional Academic Year Governor's Schools):

Tuition revenue: Tuition revenue reported by each center must balance with the expenditures reported by the participating localities. Please coordinate with the participating localities before sending the ASR to the Department.

Expenditures: Expenditures for Regional Alternative Education Centers must be reported under "special" programs. Expenditures for Regional Academic Year Governor's Schools must be reported under "gifted and talented" programs.

Tuition Payments: All tuition payments paid to Regional Vocational Education Centers, Regional Special Education Centers, Regional Alternative Education programs, and Regional Academic Year Governor's Schools for tuition in fiscal year 2000 should be reported under object code 7000 on pages 8 through 19 (where applicable). In addition to this object code, two new object codes have been added, which are effective beginning with fiscal year 1999-2000. Tuition payments made in fiscal year 2000 that prepaid tuition for fiscal year 2001 must be reported under object code 7050. Any payments that were made for tuition in a previous fiscal year (i.e., fiscal year 1999) must be reported under object code

7060. All other payments (other than tuition payments) to these programs should be reported under object code 3810 on pages 8 through 19 (where applicable.) Report the Mental Health/Mental Retardation payments and the tuition payments for the Schools for the Deaf and the Blind made by the Department on behalf of the locality under function 61100 (Classroom Instruction), object code 3000 (Purchased Services).

For all localities that participate in a Regional Vocational Education Center, Regional Special Education Center, Regional Alternative Education program, and/or Regional Academic Year Governor's School, the total on Schedule G must equal the total expenditures reported under object codes 7000, 7050, and 7060. Please note the verification information at the bottom of Schedule G.

All tuition revenues received by Regional Vocational Education Centers, Regional Special Education Centers, Regional Alternative Education programs, and Regional Academic Year Governor's Schools should be reported under revenue code 1901010 (Tuition from Another County or City) on page 4 of the ASR template. All other revenues received by these programs should be reported under revenue code 1901020 (Other Payments from Another County and City) on page 5 of the ASR template.

For all Regional Vocational Education Centers, Regional Special Education Centers, Regional Alternative Education programs, and Regional Academic Year Governor's Schools, the total on Schedule F must equal the total revenues reported under revenue code 1901010 (Tuition from Another County or City). Please note the verification information at the bottom of Schedule F.

8. Federal program for Migrant Children: Receipts for federal migrant children programs should be reported under revenue code 3302020 (Title I) on page 3 of the ASR template. Expenditures should be reported under program 9 (Non LEA programs) on page 10 of the ASR template. Do not report these expenditures under program 1 (Regular Day School) or program 6 (Summer School).
9. For the purposes of this report, "salaries" means all compensation including base wage. This also includes amounts paid through salary reduction plans, such as tax-sheltered annuities and flexible benefit plans. Do not confuse this definition with the VRS definition, which excludes supplements for retirement calculation purposes in some circumstances. Overtime and supplements included in a contract for extracurricular activities, fixed travel supplements, coaching, and advanced educational degree supplements are to be included as supplements under object code 1620 (Supplemental Salaries and Wages).
10. Supplemental Schedules:
 - Schedules A & B are provided to allocate costs associated with Special Education programs. All divisions must complete these schedules.

- Schedule C is provided for reporting school nurse positions, days, and hours. All divisions must complete this schedule.
 - Schedule D is provided for reporting employer health care costs. All divisions must complete this schedule.
 - Schedule E is provided for reporting new teachers added under state-supported initiatives. All divisions must complete this schedule.
 - Schedules F and G are provided to allocate costs associated with Joint Centers. Schedule F must be completed by each joint center's fiscal agent. Schedule G must be completed by each division that participates in a Joint Center.
 - Schedule H, a new schedule for fiscal year 2000, is provided for reporting technology-related expenditures. All divisions must complete this schedule for the 1999-2000 fiscal year.
 - All completed supplemental schedules must be returned along with the Financial Section of the ASR.
11. The Superintendent's Certification Form (page 48 of the Excel template) is included in this packet for certifying the accuracy of the financial section, which includes FTE positions. This certification form is also necessary to identify contact persons who are able to answer questions and make corrections to the ASR, if necessary. Please include the LEA's fax number so that the Department can send data for the correction and verification processes. The signed certification must be returned along with the hard copy of the completed ASR and supplemental schedules.
12. E-mail the formatted copy of the ASR, following the directions on page 15 of these instructions to (mailto:k12budget@hp05.vak12ed.edu). Mail the completed report (a hardcopy of the financial section, supplemental schedules, and the signed Superintendent's Certification) to: Virginia Department of Education, Attention: Budget Office, P. O. Box 2120, Richmond, Virginia 23218-2120 by **September 15, 2000**, as required by Section 22.1-81 of the Code of Virginia.
13. Questions about the report should be directed to:
- | | |
|---|---|
| Financial Section
Regional Programs
(Schedules F, G, & H) | June Eanes, Kent Dickey
Brian Logwood, or Kelly Richards
Budget Office
Phone: (804) 225-2025 |
| Special Education
(Schedules A & B) | John Mitchell
Special Education
Phone: (804) 225-2704 |

School Nurse Supplement
Health Care Costs
Additional Teachers
(Schedules C, D, & E)

Kent Dickey
Budget Office
Phone: (804) 225-2025

SECTION 2
Modified Accrual Basis of Accounting
1999-2000 Annual School Report

(Explanation)

The modified accrual basis of accounting is required for compiling the Annual School Report. The school operating fund and any separate funds established to account for revenues and expenditures for purposes such as school lunch, textbooks, debt service, construction, and federal programs are considered to be government funds and should utilize the modified accrual basis of accounting for financial reporting in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.

The modified accrual basis of accounting requires the recognition of certain revenue (fringe benefits, sales tax, federal grants) when it becomes measurable and available to meet the operation of the current period. Therefore, for financial reporting purposes, revenue under certain programs will be recognized prior to being received in cash. Examples of revenue meeting these criteria would be unreimbursed expenditures incurred under federal programs, state funds allocated to a school division for current operations not received by June 30, 2000 (i.e. fringe benefit rollover payment received in early July, 2000) and charges for services rendered by the school board but for which payments have not been received by June 30, 2000. Similarly, accrued revenue receivable, received in 1999-2000 but attributable to the 2000-2001 fiscal year, will be excluded from this report.

The modified accrual basis of accounting as it relates to expenditures, requires the recognition of expenditures in the accounting period in which the fund liability is incurred, if measurable. Expenditure recognition includes those amounts that normally would be liquidated with expendable available financial resources.

SECTION 3

1999-2000 Annual School Report

Instructions for Completing the ASR Data Collection Forms using Microsoft Excel

General

- Please read these instructions carefully. This section provides detailed information on completing the financial section using the Excel template.

File Description

- The Excel template for completing the 1999-2000 ASR can be downloaded from the following address: <http://www.pen.k12.va.us/VDOE/Finance/Budget/asr.html>. The file name located at the above address is "AsrfinNNN99.XLS". It was created using Microsoft Excel. You must use Microsoft Excel 97 or later to use all of the features contained in these spreadsheets.

File Contents

- The AsrfinNNN99.XLS file is an Excel workbook that contains 35 individual spreadsheets. These spreadsheets relate to the 1999-2000 ASR data collection forms as described in the chart below.

Excel Worksheet Tab Name	Description	Usage	ASR Excel Template Page Number
Contact Information		Person(s) responsible for completing the financial section of the ASR.	Page 1
Revenues	Revenues Reporting	All Revenues for the Year	Pages 2 through 5
State Funds Worksheet	State Funds Revenues	Itemizing Revenue Source Code 2404000 (Other State Funds)	Page 6
Other Payments Worksheet	Other Payments Worksheet	Itemizing Revenue Source Code 1901020 (Tuition From Another County or City)	Page 7
Elementary 61100	Classroom Instruction	Expenditures for Elementary Classroom Instruction	Page 8
Secondary 61100	Classroom Instruction	Expenditures for Secondary Classroom Instruction	Page 9
District 61100	Classroom Instruction	Expenditures for District Classroom Instruction	Page 10
Elem & Second 61210	Guidance Services	Expenditures for Elementary and Secondary Guidance Services	Page 11

<u>Excel Worksheet Tab Name</u>	<u>Description</u>	<u>Usage</u>	<u>ASR Excel Template Page Number</u>
Elem & Second 61220	Social Worker Services	Expenditures for Elementary and Secondary School Social Worker Services	Page 12
Elem & Second 61230	Homebound Instruction	Expenditures for Elementary and Secondary Homebound Instruction	Page 13
Elementary 61310	Improvement of Instruction	Expenditures for Elementary Improvement of Instruction	Page 14
Secondary 61310	Improvement of Instruction	Expenditures for Secondary Improvement of Instruction	Page 15
District 61310	Improvement of Instruction	Expenditures for District Improvement of Instruction	Page 16
Elem & Second 61320	Media Services	Expenditures for Elementary and Secondary Media Services	Page 17
Elem & Second 61410	Office of the Principal	Expenditures for Elementary and Secondary Principal Office	Page 18
District 62100	Administration	Expenditures for District Administration	Page 19
District 62200	Attendance & Health	Expenditures for District Attendance & Health Services	Page 20
District 63000	Pupil Transportation	Expenditures for District Pupil Transportation	Page 21
District 64000	Operations & Maintenance	Expenditures for District Operations & Maintenance	Page 22
District 65000	School Food / Non-Instructional Services	Expenditures for District School Food & Non-Instructional Services	Page 23
District 66000	Facilities	Expenditures for District Facilities	Page 24
District 67000	Debt Service & Fund Transfers	Expenditures for District Debt Services and Fund Transfers	Page 25
Recapitulation	Recapitulation	Recapitulation of Expenditures, Balances and Escrow Funds	Page 26
Elementary FTE Positions	FTE Positions	Full-time Equivalent Positions Elementary	Page 27 (Elementary)
Secondary FTE Positions	FTE Positions	Full-time Equivalent Positions Secondary	Page 28 (Secondary)
District FTE Positions	FTE Positions	Full-time Equivalent Positions District Wide	Page 29 (District)
Supplemental Schedules A & B	Special Education	Expenditures for Special Education and Related Services	Page 30

<u>Excel Worksheet Tab Name</u>	<u>Description</u>	<u>Usage</u>	<u>ASR Excel Template Page Number</u>
Supplemental Schedule C	School Nurse Positions	Collection of Hours and Days for School Nurse Positions	Page 31
Supplemental Schedule D	Health Care Costs	Collection of Employer Health Care Cost Per Employee	Page 32
Supplemental Schedule E	Additional / Total Teachers	Collection of Data Related to the Number of Additional and Total Teachers	Page 33
Supplemental Schedule F	Joint Center Allocations	Percent of Service Provided by Joint Centers to Divisions	Page 34
Supplemental Schedule G	Joint Center Participation	Percent of Tuition Paid by Division to Each Joint Center	Page 35
Supplemental Schedule H	Technology Expenditures and FTEs	Expenditures and FTEs for technology	Page 36
Superintendent's Certification Form			Page 48

Getting Started

Downloading "AsrfinNNN99.XLS":

1. The Excel template, "AsrfinNNN99.XLS", is available at the following Web site: <http://www.pen.k12.va.us/VDOE/Finance/Budget/asr.html>. You may either enter the complete address as printed above or access the template via the Department's Web site at <http://www.pen.k12.va.us>. From this home page, select the drop-down box titled "DOE Offices", click on "Finance", then click on "Budget", and then click on "Annual School Report". Both the Excel template and the instructions for completing the ASR are available to download.
2. Click on the Excel file AsrfinNNN99.XLS
3. You will be prompted to either open the file or save it to disk. You may choose either option. If you choose "open it", you can simply save it to any file location on your hard drive or network. If you choose to save it to a disk, insert a diskette into the "A" or "B" drive as appropriate and click OK. **In either case, replace "NNN" with your LEA number in three-digit format, for example: 001.**
4. You will also be warned that the file contains macros and will be prompted to either disable the macros or to enable the macros. **In order for the template to operate correctly, you must click the "ENABLE MACROS" button**
5. If you do not have Internet access and have requested a diskette from the Department, please use the following instructions:

Instructions for Opening the ASR Template Using the Diskette Supplied by DOE:

1. Insert the diskette into the “A” or “B” drive as appropriate. (The remainder of these instructions will refer to this as the “A Drive” or “A:”. If your computer’s 3.5 inch Disk Drive is the “B” Drive, substitute “B:” where “A:” is referenced.)
2. Start Excel as you normally would.
3. Open the AsrfinNNN99.XLS file by clicking on “File” in the upper left corner of the menu bar.
4. From the Pull-down Menu Click “Open”.
5. In the Open Dialog Box that appears under “Drives”, select “A”.
6. In the file list that appears on the left, select AsrfinNNN99.XLS and click the “OK” button on the right. If a window appears that reads, “This document contains links. Re-Establish links?” Click on the “Yes” button. The spreadsheet names listed in the reference table on pages 8 through 10 of these instructions will appear on the tabs at the bottom of the screen.
7. Using the buttons located at the left of the tabs, browse through the spreadsheets to check that all spreadsheets listed on the reference table are present.
8. Contact the Department if any spreadsheets are missing from the workbook.

Entering and Editing Data

You are now ready to begin entering and editing data

- You will be limited into which cells you can enter data depending on the spreadsheet. Excel will notify you if you attempt to enter data into a cell that is locked. (See “Error Messages” below).
- You may leave a cell blank if you do not have data to enter. There is no need to enter zero amounts. Generally, only blanks and numbers greater than or equal to zero are valid.
- An error message will appear if you enter an amount that is not valid. (See “Error Messages” below.) However, this error will not prevent you from continuing to enter data. Exceptions to this rule will be addressed in individual spreadsheets. Where required, summing of entries will be performed automatically by Excel. Please verify the totals when you have finished entering your data. As you enter data, you will be able to use all the keys normally available in Excel to complete the spreadsheets. The function of these keys has not been altered so you can move around the sheets the way in which you are most comfortable. It is recommended that you complete the worksheets in the order they are listed in the table above; however, this is not a requirement.

The Revenues Spreadsheet

- The Revenues spreadsheet is broken down by fund category and revenue source code. Enter revenues according to the revenue source code in Column B. **Enter the dollar amounts in the gray-shaded cells where 0.00 appears and is not bold-faced.**

The State Funds / Other Payments Spreadsheets

- These spreadsheets are used to itemize revenue source codes 2404000 (Other State Funds) and 1901020 (Other Payments from Another County or City), respectively. Only revenues for source code 2404000 should be entered on the “State Funds” spreadsheet. Only revenues for source code 1901020 should be entered on the “Other Payments” spreadsheet. On the appropriate spreadsheet, enter the description of the revenue in the description column (column C) and the amount of the revenue in the amount column (column D). There are no restrictions on the description you enter. Excel will sum the amounts entered in column D of the spreadsheet. The total amount you entered on the revenue spreadsheet is visible in cell G4. When you have itemized all revenues, cells G3 and G4 on these sheets must match.

The Expenditures Spreadsheets

- The spreadsheets titled “Elementary 61100” through “District 67000” comprise the set of expenditure spreadsheets. Enter expenditure amounts related to the appropriate categories. Excel will automatically sum the entries at the bottom of the columns and right of the rows for all of these sheets. These totals will appear in boldface.
- Any funds from lottery proceeds that were deposited into an escrow fund pursuant to Chapter 635 (previously HB903) or Chapter 693 (previously SB244) must be reported as a miscellaneous fund transfer (function 67200, object code 5800) on the “District 67000” sheet. Please refer to the section below that discusses year-end balances for more information on how these transactions affect your 1999-2000 ASR.

The Recapitulation Spreadsheet

- The first category is titled "Total Capital Outlays from Federal Funds." You should enter the total amount of capital expenditures paid from federal funds here.
- The next portion of the recapitulation spreadsheet is for expenditures. These are summed for you by category using the data you entered in the expenditure spreadsheets and are provided here for your review.
- The final section of the spreadsheet is for year-end balances. This section contains three parts: 1) “Balances at Close of Year”, 2) “End of Year Carryover Balances”, and 3) “Escrow Funds”. Section 1, “Balances at Close of Year” is used to calculate your official year-end balance. This section must include all of your year-end

balances, including the carryover balances itemized in Section 2. **If you do not include your carryover balances in Section 1, your ASR will not balance.**

Section 2, “End of Year Carryover Balances”, requires you to report the portion of your year-end balances that consists of state and/or local carryover funds.

Section 3 contains a new category for 1999-2000 titled “Lottery Escrow Fund”, where monies that were transferred to the Lottery Escrow Fund pursuant to Chapter 635 (previously HB903) and Chapter 693 (previously SB244) are to be reported. Because you were permitted to transfer the nonrecurring portion of your Lottery proceeds to an escrow account, there can be no Lottery carryover monies from 2000 to 2001. As stated above in the Expenditures Spreadsheets section, the amounts from Lottery proceeds that were deposited into an escrow fund must be reported as a miscellaneous fund transfer (function 67200, object code 5800) on the “District 67000” sheet. **Do not include the amount reported under section 3 in either section 1 or section 2.**

- Enter the appropriate balances for each category in column F. Excel will automatically generate totals for the “Total Balances” and the “Total Expenditures and Balances” cells.

The FTE Positions Spreadsheets

- For each spreadsheet enter the number of full-time equivalent (FTE) positions for the applicable classifications. Enter all positions to the hundredth (2 decimal places). There is no need to enter zero where no position exists.
- Reported FTEs must correspond to reported personal service expenditures. If an expenditure has been entered and there are no corresponding FTE positions reported, an error message will be displayed until the FTE position has a number greater than zero, or the expenditure is cleared. Similarly, if an FTE position is reported, and there is no corresponding expenditure reported, an error message will be displayed until an expenditure is entered or the FTE position is cleared. (See “Error Messages” below.)
- At the bottom of the “District FTE Positions” spreadsheet, enter the number of positions paid from federal funds, for all cost centers districtwide.

The Superintendent’s Certification Spreadsheet

- This is a new sheet in the 1999-2000 ASR template.
- Ten error checks have been incorporated into this certification form to assist in correcting errors detected prior to submitting the file to the Department. These error checks are located in rows 8 through 17 of the “Supt. Certification” sheet. After you have entered all of the appropriate data into the ASR template, please review the error

checks in the “Supt. Certification” sheet to make sure all checks read “Complete”. If any of the checks do not read “Complete” (other than Schedule F or G reading “N/A”) please check the section where the error exists and make the necessary corrections.

- After all error checks read “Complete”, please print off a copy of the certification for the division superintendent to sign and return the signed certification, along with a hardcopy of the completed template and a diskette containing a completed copy of the Excel template “AsrfinNNN99.xls”, to the Department.
- After you have completed the ASR and all error checks read “Complete”, click on the gray bar titled “Click Here to Produce Final ASCII File.” Detailed instructions on how to run the error check process, produce the final ASCII file, and e-mail the final ASCII and Excel files to the Department are located in the “Supt. Certification” sheet of the ASR template. After the ASCII and Excel files have been e-mailed to the Department, print a copy of the certification form for the division superintendent to sign and return it, along with a hardcopy of the completed Excel template to the Department following the instructions included on the “Supt. Certification” sheet.

Trouble Shooting Problems

Error Messages

While entering data you may encounter the following error messages. With the exception of the “Locked Cells Cannot Be Changed” message, all will appear in the rightmost column of the spreadsheet, in the row where the error is returned.

1. Locked Cells Cannot Be Changed

<u>Type of Error:</u>	MS Excel Window.
<u>Problem:</u>	You are attempting to enter data in a cell that is not a data entry cell.
<u>Resolution:</u>	Click OK and select a cell where data entry is allowed.

2. Enter Amount of Revenues in Dollars and Cents

<u>Type of Error:</u>	Revenues Worksheets.
<u>Problem:</u>	You have entered an invalid character for a revenue amount (i.e., letter or other non-numeric character).
<u>Resolution:</u>	Enter the amount in 0.00 format.

3. Entry Must Be Blank OR ≥ 0.00

<u>Type of Error:</u>	Expenditures Worksheets.
<u>Problem:</u>	You entered a negative number or non-numeric character in the cell.
<u>Resolution:</u>	Clear the cell contents using the delete key and re-enter zero (0.00), a positive number, or leave blank.

4. Entry Must Be Blank OR Numeric

<u>Type of Error:</u>	Recapitulation Worksheet.
<u>Problem:</u>	You entered a negative number or non-numeric character in the cell.
<u>Resolution:</u>	Clear the cell contents using the delete key and re-enter zero (0.00), a positive number, or leave blank.

5. Number of FTE Positions Entered Does Not Match Expenditure Amount. Please Check.

<u>Type of Error:</u>	FTE Position Worksheets.
<u>Problem:</u>	An expenditure exists for an FTE position and the FTE position is empty or zero. (Note: This is the status when opening the FTE position spreadsheets for the first time.)
	OR
	An amount was entered for an FTE position but no expenditure was entered.
<u>Resolution:</u>	Adjust the expenditure or FTE entry.

E-mailing your file to DOE:

- As you complete the ASR, the following files are automatically created and saved on your computer:

C:\Doe_Data\“AsrfinNNN99.xls” and
C:\Doe_Data\“AsrfinNNN99.txt”

- Attach a copy of **both** files to an e-mail and send to:
(mailto:k12budget@hpo5.vak12ed.edu).

- **Unless both files are attached to your e-mail, you will receive an error message from the Department and your files will not be processed until both completed files are received.**

Saving your workbook and returning a diskette to the Department (only required for those divisions that don't have access to e-mail):

- When you have finished entering data, save the ASCII and Excel files to your computer's "A:" drive using the following steps:
 1. Click "File" on the top left corner of the menu bar.
 2. Select C:\Doe_Data\AsrfinNNN99.xls" (this file contains the Excel template)
 3. Click on "Save As" from the pull-down menu.
 4. In the Save dialog box, click "Drives" and select "A".
 5. "Save As Type" should read "Microsoft Excel Workbook". **IF YOU ARE SURE THE SAVED INFORMATION IS CORRECT**, click the "OK" button.
 6. Repeat these steps for C:\Doe_Data\AsrfinNNN99.txt" (the ASCII file).
 7. Return the diskette along with a hardcopy of the financial section, supplemental schedules, and the signed Superintendent's Certification to: Virginia Department of Education, Attention: Budget Office, P. O. Box 2120, Richmond, Virginia 23218-2120 **by September 15, 2000**, as required by Section 22.1-81 of the Code of Virginia.

Note: Please remember to retain the final version of the ASR report on your hard drive for future reference and in case any subsequent corrections are required.

Printing a Copy of the Workbook

- It is a good idea to print a copy of the ASR Data Collection workbook for your files. The page set-up feature has been pre-formatted to print each worksheet on one page. Select "File" from the top left corner of the menu bar. Select "Print" from the pull-down menu. **Ensure that the circle next to "Entire Workbook" is selected.** Click "OK".
- If you have questions, contact department staff at the numbers listed on page 5 of these instructions.

SECTION 4
Expenditures
1999-2000 Annual School Report

The Department has developed the following instructions for items that require special treatment and to provide additional detail that will assist you in recording expenditures under the proper classifications. The Department has also abbreviated the object code instructions to include only those codes that are necessary to complete the ASR. **Only those function/object codes listed in this report will be accepted on the 1999-2000 ASR.**

- ◆ **Proration of Expenditures and FTEs between “Elementary” and “Secondary”** – Expenditures and FTEs should be prorated between K-7 (as elementary) and 8-12 (as secondary).
- ◆ **Part-time Personnel** – Combine the salary and wage expenditures of part-time personnel with those of full-time personnel and include these expenditures on the object code line with regular salaries and wages. Calculate the corresponding portion of an FTE for part-time personnel and include this on the appropriate FTE spreadsheets of the ASR template with the regular FTEs for the appropriate object code.
- ◆ For school division employees who work additional hours outside regular job hours, calculate the additional hours of service as a percent of an FTE using 1,100 hours as the number of hours worked annually by an FTE. This is necessary in order to offset any compensation paid for working additional hours with a corresponding partial FTE. An FTE of 1,100 hours is based on a 200-day contract multiplied by 5.5 hours of instruction per day.
- ◆ **Functions 66100 through 66600, object code 8100 or 8200 (Facilities)** - Include payments to contractors for construction projects here. Do not record these payments under purchased services object codes.
- ◆ **Object code 2800 (Other Fringe Benefits)** - Include annual and sick leave payments for personnel who terminate employment. Also, report pension/retirement plans that are specific to your locality under this object code in the appropriate functions.
- ◆ **Object code 2750 (Retiree Health Care Credit)** – Prorate this expenditure across functions based on the salaries of professional instructional and support positions.
- ◆ **Instruction 61100, object code 5800 (Miscellaneous)** - Include telephone charges for line service for the Electronic Classroom program.

- ◆ **Instruction 61100, object code 3000 (Purchased Services)** - Report Mental Health/Mental Retardation payments and tuition payments for the Schools for the Deaf and the Blind made by the Department on behalf of the locality.
 - ◆ **Instruction 61310, object code 1110** – Report the Assistant Superintendent for Instruction’s salary under the “Improvement of Instruction” category in the elementary or secondary cost center as appropriate.
 - ◆ **Instruction 61100, object code 1120** – Report salaries for speech therapists who are considered instructors under this category in the elementary or secondary cost center as appropriate.
-

SECTION 5
Revenue
1999-2000 Annual School Report

State Funds

Sales Tax Receipts for Fiscal Year – Report the amount of the one-cent State Sales and Use Tax from the Modified Accrual Basis Sales Tax Table, which will be sent to you in early August.

Basic School Aid – Include the total entitlement for Basic Aid from **Line A on the distribution sheet that will be sent to you in early August.**

Retiree Health Care Credit – The revenue for this payment must be reported under revenue source code 2402340. This information will be distributed in early August.

Special Education – Enter payments for programs for handicapped children, ages 2-21, and payments for homebound instruction. Include receipts for special transportation for preschool-aged handicapped children attending public school programs in lieu of providing public school transportation.

Hospitals, Clinics, Detention Homes – The revenue reported should equal the costs recorded in non-LEA programs on pages 10 and 16 of the ASR template.

Vocational Education – Include receipts for serving full-time equivalent students enrolled in vocational education programs. Report receipts for adults, equipment, occupational preparation, and conference travel.

Other State Funds – Divisions receiving state funds for Small School Division Payments, Chesapeake Bay Regional Environmental Program, William King Regional

Arts Center, Student Exchange, Hampton Roads Public Education Regional Cooperative, or Project ECOLE should report these funds under “Other State Funds.”

Federal Funds

School Food Services - Include reimbursements for School Breakfast, School Lunch, Special Milk, and Nutrition Education Funds received through the Department of Education. (Rebates for processing USDA Commodities are to be treated as an expenditure refund in function 65100 on page 23 of the ASR template.)

Other Federal Funds - Include reimbursement for Migrant Programs, Flood, and other federal funds. Include funds sent directly to the locality and/or recovered through some other agency.

City-County Funds

Appropriations - Include all appropriations from the governing body, such as proceeds of general fund levies and ABC profits. (Do not include the one-cent State Sales and Use Tax, which should be reported on page 2, under revenue code 2402010.) Include any local subsidies received for school food service.

Note: Debt service payments paid directly by the local governing body on behalf of the school division (i.e., the funding is not appropriated to the school division’s budget), should not be reported on the ASR. Only the debt service/capital funds appropriated to and paid directly by the school division should be reported.

Other Funds

Tuition from Private Sources - Include tuition payments by individuals or agencies acting in lieu of parents. Included are 1612010 (Regular Day School), 1612060 (Adult), and 1612070 (Summer School).

1612020 (Special Fees from Pupils) - Include all fees collected from pupils, such as library fines, laboratory fees, college board examination fees, etc., if such fees are transferred to the school’s operating fund.

1612030 (Sale of Textbooks) – Report revenues received from the sale of textbooks.

1612040 (School Food Service) - Enter receipts from the sale of school breakfast and lunch, interest earned on accounts, sale of a-la-carte food items, sale of meals to adults, special functions, etc. Treat rebates from processors as expenditure refunds.

1612050 (Transportation of Pupils) - Record funds received for the use of school buses to and from school and school activities for special trips.

1803030 (Other Rebates and Refunds) - Include receipts for damage to school property, damaged or lost textbooks (if provided from operating funds), rebates on insurance premiums, refunds received on expenditures made in the current or a previous fiscal year, and other refunds that are not treated as expenditure refunds.

1899080 (Sale of School Buses) - Record receipts from the sale of school buses when the sales have been made directly by the school board. Do not use this code if the old bus was used as a trade toward a new bus.

1899100 (Insurance Adjustments) - Include receipts for settlement of school bus accident claims, vandalism claims, fire insurance adjustments, etc., if such adjustments are not treated as expenditure refunds.

1899120 (Other Funds) – Include local equipment bonds, interest earned on interest bearing accounts, etc.

1901010 (Tuition from Another County or City) - Include tuition received from another county or city for Regional Vocational Education centers, Regional Special Education centers, Regional Academic Year Governor’s Schools, and Regional Alternative Education programs, regardless of whether it is collected from Virginia or another state. Joint centers should report tuition only from participating divisions in this line item and itemize the tuition from each division on Schedule F. **This code is only to be used by joint centers.**

1901020 (Other Payments from Another County or City) - Include funds received from other county or city school systems except tuition payments, which are reported under 1901010. These revenues should be itemized in the “Other Payments Worksheet.”

2500000 (Benefits from Other State Agencies) - Include receipts from rehabilitation centers, Commission for the Visually Handicapped, Teacher Training payments from state higher education institutions, apprenticeships, etc.

Loans, Bonds, and Investments

4104010 (Local Bond Issues) - (Include VRS, VPSA, and Literary Fund). Report the gross amount from local bond issues less the repayment of bond issue anticipation notes that were credited in a previous year.

4104030 (Proceeds from Bond Issue Anticipation Notes) - Eliminate from both receipts and expenditures if borrowed and repaid in the same year.

Balances

- The final section of the “Recapitulation” spreadsheet covers year-end balances. This section contains three parts: 1) “Balances at Close of Year”, 2) “End of Year Carryover Balances”, and 3) “Escrow Funds”. Section 1, “Balances at Close of Year” is used to calculate your official year-end balance. This section must include all of your year-end balances, including the carryover balances itemized in Section 2. **If you do not include your carryover balances in Section 1, your ASR will not balance.**

Section 2 “End of Year Carryover Balances” requires you to report the portion of your year-end balances that consists of state and/or local carryover funds.

Section 3 contains a new category for 1999-2000 titled “Lottery Escrow Fund”, where monies that were transferred to the Lottery Escrow Fund pursuant to Chapter 635 (previously HB903) and Chapter 693 (previously SB244) are to be reported. Because you were permitted to transfer the nonrecurring portion of your Lottery proceeds to an escrow account, there can be no Lottery carryover monies from 2000 to 2001. As stated above in the Expenditures Spreadsheets section, the amounts from Lottery proceeds that were deposited into an escrow fund must be reported as a miscellaneous fund transfer (function 67200, object code 5800) on the “District 67000” sheet. **Do not include the amount reported under section 3 in either section 1 or section 2.**

SECTION 6 Functions 1999-2000 Annual School Report

The major classifications of expenditures pursuant to Sections 22.1-89, 92, 94, and 115 Code of Virginia are as follows:

1000	Instruction
2000	Administration, and Attendance and Health
3000	Pupil Transportation Services
4000	Operation and Maintenance Services
5000	School Food Services and Other Non-instructional Operations
6000	Facilities

7000 Debt Service and Fund Transfers

61000 Instruction

61100 Classroom Instruction

61200 Instructional Support – Student

61210 Guidance Services

61220 School Social Worker Services

61230 Homebound Instruction

61300 Instructional Support – Staff

61310 Improvement of Instruction

61320 Media Services

61400 Instructional Support – School Administration

61410 Office of the Principal

62000 Administration and Attendance and Health

62100 Administration

62110 Board Services

62120 Executive Administration Services

62130 Information Services

62140 Personnel Services

62150 Planning Services

62160 Fiscal Services

62170 Purchasing Services

62180 Reprographics

62190 Data Processing Services

62200 Attendance and Health Services

62210 Attendance Services

62220 Health Services

62230 Psychological Services

62240 Speech/Audiology Services

63000 Pupil Transportation Services

63100 Management and Direction

63200 Vehicle Operation Services

63300 Monitoring Services

63400 Vehicle Maintenance Services

63500 School Buses – Regular Purchases

63600 School Buses – Lease Purchases

63700	Other Vehicle and Equipment Purchases
64000	Operation and Maintenance Services
64100	Management and Direction
64200	Building Services
64300	Grounds Services
64400	Equipment Services
64500	Vehicle Services
64600	Security Services
64700	Warehouse/Distribution Services
65000	School Food Services and Other Non-Instructional Operations
65100	School Food Services
65200	Enterprise Operations
65300	Community Services
66000	Facilities
66100	Site Acquisitions
66200	Site Improvements
66300	Architecture & Engineering Services
66400	Educational Specifications
66500	Building Acquisition & Construction Services
66600	Building Additions & Improvements
67000	Debt Service and Fund Transfers
67100	Debt Service
67200	Fund Transfers

SECTION 7
Function Definitions
1999-2000 Annual School Report

61000 Instruction

Instruction includes the activities that deal directly with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved medium such as television, Internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of

any type (clerks, graders, etc.) that assist in the instructional process are included in this category.

61100 Classroom Instruction

All activities related to regular day schools, grades K-12, should be included in this section regardless of the source of funds (local, state, federal, other).

61200 Instructional Support – Student

Activities designed to assess and improve the well being of students and to supplement the teaching process.

61210 Guidance Services

Activities involving counseling students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make educational and career plans; assisting students with personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

61220 School Social Worker Services

Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs and visiting teachers expenditures are also included here.

61230 Homebound Instruction

Activities designed to meet the educational needs of students who are unable to attend regular school because of illness, emotional disturbance, pregnancy, congenital deformity, or accident, etc.

61300 Instructional Support Staff

Activities associated with assisting instructional staff with the content and process of instructing students.

61310 Improvement of Instruction

Activities that assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development, staff training, etc.

61320 Media Services

Activities concerned with the use of all teaching and learning resources, including hardware, software, and content materials.

Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

61400 Instructional Support – School Administration

Activities concerned with the overall administration of a school.

61410 Office of the Principal

Activities concerned with directing and managing the operation of a particular school. This includes the activities performed by the principal, assistant principals, and other assistants while they supervise the operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff who support teaching and administrative duties.

62000 Administration, and Attendance and Health

Activities concerned with establishing and administering policy for Administration and Attendance and Health.

62100 Administration

Activities concerned with establishing and administering policy for operating the LEA.

62110 Board Services

Activities of the elected body that has been created according to state law and vested with responsibility for educational activities in a given administrative unit.

62120 Executive Administration Services

Activities associated with the overall general administration of or executive responsibility for the LEA.

62130 Information Services

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, or personal contact.

62140 Personnel Services

Activities concerned with maintaining the school system's staff. This includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.

62150 Planning Services

Activities, other than general administration, that support each of the other instructional and supporting service programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.

62160 Fiscal Services

Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.

62170 Purchasing Services

Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.

62180 Reprographics

Activities such as printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

62190 Data Processing Services

Activities concerned with preparing data for storage, storing data, and retrieving it for management and reporting.

62200 Attendance and Health Services

Activities whose primary purpose is the promotion and improvement of children's attendance at school. This consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry and nursing services. Expenditures for all health services for public school students and employed personnel should be recorded here.

62210 Attendance Services

Activities such as identifying non-attendance patterns, promoting improved attitudes toward attendance, analyzing causes of non-attendance, acting on non-attendance problems, and enforcing compulsory attendance laws.

62220 Health Services

Activities associated with physical and mental health services that are not related to direct instruction. Included are activities that

provide students with appropriate medical, dental, and nursing services.

62230 Psychological Services

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs that meet the special needs of students as indicated by psychological tests and behavioral evaluation, and planning and managing programs provided by psychological services, including psychological counseling for students, staff, and parents.

62240 Speech/Audiology Services

Activities that identify, assess and treat children with speech, hearing and language impairments.

63000 Pupil Transportation Services

Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

63100 Management and Direction

Activities that pertain to directing and managing student transportation services.

63200 Vehicle Operation Services

Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage.

63300 Monitoring Services

Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit, while they are loaded and unloaded, and in directing traffic at the loading stations. Include school bus aides/attendants who assist drivers.

63400 Vehicle Maintenance Services

Activities involved with maintaining student transportation vehicles. This includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

63500 School Buses – Regular Purchases

Activities involved in the regular purchase of school buses (do not include buses under lease-purchase agreements).

63600 School Buses – Lease Purchases

Include only the expenditures for the current year made for lease-purchases.

63700 Other Vehicle and Equipment Purchases

Activities involved with purchasing vehicles and equipment, excluding school buses. Include school board owned vehicles, activity buses, maintenance service vehicles or any vehicles or equipment purchased to support pupil transportation not reported in activities 63100 – 63600.

64000 Operation and Maintenance Services

Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

64100 Management and Direction

Activities involved in directing, managing and supervising the operation and maintenance of school plant facilities.

64200 Building Services

Activities concerned with keeping the physical plant clean and ready for daily use. Include operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment. Also include the costs of building rental and property insurance.

64300 Grounds Services

Activities involved in maintaining and improving the land (but not the buildings). Include snow removal, landscaping, grounds maintenance, etc.

64400 Equipment Services

Activities involved in maintaining equipment owned or used by the LEA. Include such activities as servicing and repairing furniture, machines, and movable equipment.

64500 Vehicle Services (Other than Pupil Transportation Vehicles)

Activities involved in maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles. Include such preventive maintenance activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety.

64600 Security Services

Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Include police activities for school functions, traffic control on grounds

and in the vicinity of schools, building alarm systems and hall monitoring services.

64700 Warehousing and Distributing Services

Activities such as receiving, storing, and distributing supplies, furniture, equipment, materials and mail.

65000 School Food Services and Other Non-Instructional Operations

Activities concerned with providing non-instructional services to students, staff or the community.

65100 School Food Services

Activities concerned with providing food to students and staff in a school or LEA. Include preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

65200 Enterprise Operations

Activities that are financed and operated in a manner similar to private business enterprises, where the costs are financed or recovered primarily through user charges. Regular food services should not be charged here.

65300 Community Services

Activities concerned with providing community services to students, staff or other community participants. Examples include the operation of a community swimming pool, recreation programs for the elderly, child care centers for working mothers, etc.

66000 Facilities

Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

66100 Site Acquisitions

Activities concerned with acquiring and improving new sites.

66200 Site Improvements

Activities concerned with improving sites and with maintaining existing site improvements.

66300 Architecture and Engineering Services

Include the activities of architects and engineers related to acquiring and improving sites and improving buildings. Include charges in this function only for those preliminary activities that may or may not result in additions to the LEA's property.

66400 Educational Specifications

Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. The architects and engineers interpret these specifications in the early stages of blueprint development.

66500 Building Acquisition and Construction Services

Activities concerned with buying or constructing buildings.

66600 Building Addition and Improvement Services

Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

67000 Debt Service and Fund Transfers

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under "Other Outlays". These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with the proprietary funds.

67100 Debt Service

Include payments for both principal and interest that service the debt of the LEA. Include only those funds appropriated to and paid by the school board.

67200 Fund Transfers

Include transactions that withdraw money from one fund and place it in another without recourse. For example, transfer of funds to a lottery escrow account.

**SECTION 8
Programs
1999-2000 Annual School Report**

- 0 Undistributed**
- 1 Regular**
- 2 Special**
- 3 Vocational**

4	Gifted and Talented
5	Other
6	Summer
7	Adult
8	Non-regular Day School
9	Non LEA Programs

SECTION 9

Program Definitions

1999-2000 Annual School Report

The program reporting code structure permits LEAs to accumulate expenditures in a way that meets a variety of specialized reporting requirements. The structure uses a three-digit format of OXX. The first digit identifies the program to be reported to the Department on the ASR forms. The second and third digits are available to identify particular programs for tracking by the LEA.

100 Regular Programs

Activities that provide students in grades K-12 with instructional experiences to prepare them for activities as citizens, family members, and nonvocational workers. These programs do not include those specifically designed to improve or overcome physical, mental, social, and/or emotional handicaps.

200 Special Programs

Activities primarily for students with special needs. These special programs include pre-kindergarten, kindergarten, elementary, and secondary services for students who are mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, bilingual students, and special programs for other types of students.

300 Vocational Programs

Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in a specific occupational area.

400 Gifted & Talented Programs

Programs for students in grades K-12 whose abilities and potential for accomplishments are so outstanding that they require special programs to meet their educational needs. These students are identified by professionally

qualified persons as having demonstrated abilities and who possess high performance capabilities in academic, vocational, and visual and performing arts areas. No single criteria shall be used in determining students who qualify for these programs and each school division shall maintain a uniform procedure for screening and identification of gifted students.

500 Other Programs

Activities that provide students in grades K-12 with learning experiences other than those covered in programs 100-400 or 600-800. These include school sponsored co-curricular activities under the guidance of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Athletics are included in these programs.

600 Summer Programs

The school session for elementary and secondary students carried on during the period between the end of the regular day school term and the beginning of the next regular day school term. Include expenditures for summer schools, both regular and remedial, administered by the regular school authorities and supervised in an instructional program by the principal of the school (or other person serving in that capacity) that is sponsoring the summer program.

700 Adult Education Programs

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults whom, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Adult basic education programs are included in this category.

800 Non-Regular Day School Programs

Activities that are not directly related to the educational services offered by a LEA. Include services or programs for custody and care of children such as Headstart and Preschool Programs.

900 Non LEA Programs

Activities that are not directly related to provision of educational services in a LEA. Include services such as community recreational programs, civic activities, and other programs provided by the LEA for the community as a whole or some segment of the community like State Hospitals, Clinics, and Detention Homes.

SECTION 10
Projects
1999-2000 Annual School Report

100 – 190	Local Projects
200 – 390	State Projects
400 – 990	Federal Projects
000	Non-Categorical

SECTION 11
Project Definitions
1999-2000 Annual School Report
(Local Option, not required to be reported to DOE)

The project reporting code permits LEAs to accumulate expenditures to meet a variety of specialized reporting requirements at local, state and federal levels. The structure uses a three-digit format of OXX. The first digit identifies the particular funding source, authority, or expenditure purpose for which a special record or report is required. The second and third digits are available to identify particular projects and the fiscal year of the appropriation within that funding source.

<u>Code</u>	<u>Description</u>
100-190	Local Projects Expenditures that require specialized reporting and are funded from local sources. For example, a project funded by the local service club to provide intramural activities for students in the community.
200-390	State Projects Expenditures that require specialized reporting for state funded categorical programs.
400-990	Federal Projects Expenditures that require specialized reporting to the federal government directly or through the State. Examples include Title I, Migrant Education, Title VI, and Federal Land Use.

000 **Non-categorical**
Expenditures that do not require specialized reporting.

SECTION 12
Object Codes
1999-2000 Annual School Report

1000	Personal Services
2000	Employee Benefits
3000	Purchased Services
4000	Internal Services
5000	Other Charges
6000	Materials and Supplies
7000	Payment to Joint Operations
8000	Capital Outlay
9000	Other Uses of Funds

SECTION 13
Object Definitions
1999-2000 Annual School Report

1000 Personal Services

All compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full- and part-time work, including overtime, shift differential, and similar compensation. Includes payments for time not worked, including sick leave, vacation, holidays, jury duty, military leave and other paid absences which are earned during the reporting

period. Object codes displayed here are the only object codes that are valid on the Annual School Report forms.

- 1110 Administrative Salaries and Wages**
- 1111 Board Members Salaries and Wages**
- 1112 Superintendent Salaries and Wages**
- 1113 Assistant Superintendent Salaries and Wages**
- 1120 Instructional Salaries and Wages**
(Include teachers, instructional supervisors, instructional specialists)
- 1122 Librarian Salaries and Wages**
- 1126 Principal Salaries and Wages**
- 1127 Assistant Principal Salaries and Wages**
- 1130 Other Professional Salaries and Wages**
(Include psychologist, social worker)
- 1131 School Nurse Salaries and Wages**
- 1132 Attendance and Health – Psychologist (cost center 9 only)**
- 1140 Technical Salaries and Wages**
(Include security guards, parole officers, engineers, classroom instructional aides, school bus aides/attendants, and, in cost center 9 only, computer specialist)
- 1142 Operations and Maintenance – Security Guard (cost center 9 only)**
- 1150 Clerical Salaries and Wages**
- 1151 Instructional Classroom – Teacher Aides**
- 1152 Technical/Computer Specialist Salaries and Wages**
- 1160 Trades Salaries and Wages**
- 1170 Operative Salaries and Wages**
(Include bus drivers)
- 1180 Laborer Salaries and Wages**
- 1190 Service Salaries and Wages**
- 1520 Substitute Salaries and Wages**
- 1620 Supplement Salaries and Wages**

2000 Employee Benefits

Job related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

- 2100 Federal Old-Age Insurance (FICA)**
Payments into the contribution fund for payment to the U.S. Treasury on behalf of old-age survivor's benefits (social security).
- 2210 VRS (Retirement)**
Payments into the trust fund of the Virginia Retirement System
- 2300 Hospital/Medical Plans**
Payments on behalf of employees in a group insurance program providing hospital, medical and surgical and/or dental coverage.

2400 Group Life Insurance

Payments on behalf of employees for life insurance plans.

2500 Disability Insurance**2600 Unemployment Insurance****2700 Worker's Compensation****2750 Retiree Health Care Credit****2800 Other Benefits**

NOTE: Fringe Benefits are a significant component of employee compensation and, like salaries and wages, are charged to the appropriate object of expenditures within each program. If possible, fringe benefit costs should be charged to the applicable educational program or activity on an ongoing basis. An alternative is to charge all fringe benefits to various benefit accounts. As part of the yearend closing process, these accounts are closed, and all costs are allocated to the appropriate educational program or activity. The following methods are suggested for allocating such cost at yearend. If these methods do not provide reasonable allocations based on circumstances within the school division, then the school division should use another reasonable allocation method. Consistency in application should be maintained at all times.

Allocation by percentage of payroll dollars:

FICA	Short-term Disability
Pension Plans	Long-term Disability
Life Insurance Plans	Worker's Compensation

Allocation by Head Count:

Hospital Medical Plans	Unemployment Insurance
Dental Plans	

Direct to Program or Activity:

Workman's Compensation (if rate varies by department)

3000 Purchased Services

Services acquired from outside sources (i.e., private vendors, public authorities or other governmental entities). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

3000 Purchased Services**3410 Transportation Services Public Carriers**

Payments to public carriers for transportation of pupils on vehicles that are used by the general public. Include payments for pupils transported in intracity transit buses, taxicabs, airplanes, and intercity/interstate passenger buses.

- 3420 Transportation Services Private Carriers**
 Payments (either cash or tokens) to parents for transportation of pupils in lieu of providing transportation on school buses. Include allowable payments to parents for pupils attending public, private, and non-sectarian schools. Include costs associated with transporting special education students in school board owned vehicles to and from school.
- 3430 Transportation Services by Contract**
 Payments to private owners of school buses who contract with the school board to transport pupils to and from public schools. Include payments to owners of private vehicles that contract with the school board to transport pupils to and from designated public and private schools.
- 3800 Purchase of Service from Other Governmental Entities**
 Payments for services purchased from other governmental entities (i.e., other local governments, public authorities, State and other LEAs) on a contract/fee basis. Tuition payments to other local governments for a jointly operated center are not included here but are reported under “Payments to Joint Operations” (object codes 7000, 7050 and 7060).
- 3810 Tuition Paid – Other Divisions In-State**
3820 Tuition Paid – Other Divisions Out-of-State
3830 Tuition Paid – Private Schools
- 4000 Internal Services**
 Charges from an internal service fund to other activities/elements of the local government.
- 5000 Other Charges**
- 5100 Utilities**
 Payments for heat, electricity, water, and sewer services regardless of whether the service is provided by a private enterprise authority or an enterprise fund operated by a local government.
- 5200 Communications**
 Payments for postal, messenger and telecommunications services.
- 5300 Insurance**
 Payments for insurance except those that relate to personal services (e.g. hospitalization, group life, worker’s compensation, unemployment)

- 5400 Leases and Rentals**
Includes leases that are not capitalized and rental of land, structures, and equipment. Do not include payments made under a lease-purchase agreement are not here.
- 5500 Travel**
- 5600 Contributions to Other Entities**
Includes payments to other governmental entities or community organizations that are not related to the direct purchase of a service on a fee basis (which is reflected under object code 3800) or payments to joint operations (which are reflected under object codes 7000, 7050, or 7060).
- 5700 Public Assistance Payments**
Payments to individuals for public assistance programs. (General government use only).
- 5800 Miscellaneous**
- 6000 Materials and Supplies**
Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.
- 6000 Other Materials and Supplies**
- 6002 Food Supplies**
Food for human consumption
- 6008 Vehicle and Powered Equipment Fuels**
Gasoline, lubricating oils or such other fuel as used in the operation of vehicles and powered equipment (e.g. lawnmowers) purchased from private sources or governmental agencies.
- 6009 Vehicle and Powered Equipment Supplies**
Tires, spark plugs, batteries and chains used in the operation of vehicles and powered equipment purchased from private sources or governmental agencies.
- 6020 Textbooks**
All textbooks and workbooks purchased to be used in the classroom.
- 6030 Instructional Materials**
Books (not textbooks) and other materials to include video discs and computer programs used in the classroom for instructional purposes.

7000 Tuition Payments to Joint Operations (Current Year)

Include tuition payments to the fiscal agent for operations that are jointly operated by two or more local governments. An operation is defined as jointly operated if the local governments have responsibility of ownership and policymaking. Policymaking may be handled directly by the local governing bodies or indirectly through an appointed board. **Only tuition payments for the current fiscal year are to be reported under this object code (for example, fiscal year 2000 tuition paid in fiscal year 2000).**

7050 Prepaid Tuition Payments to Joint Operations

Include tuition payments to the fiscal agent for operations that are jointly operated by two or more local governments. An operation is defined as jointly operated if the local governments have responsibility of ownership and policymaking. Policymaking may be handled directly by the local governing bodies or indirectly through an appointed board. **Only tuition payments made in the current fiscal year for the next fiscal year are to be reported under this object code (for example, fiscal year 2001 tuition paid in fiscal year 2000).**

7060 Deferred Tuition Payments to Joint Operations

Include tuition payments to the fiscal agent for operations that are jointly operated by two or more local governments. An operation is defined as jointly operated if the local governments have responsibility of ownership and policymaking. Policymaking may be handled directly by the local governing bodies or indirectly through an appointed board. **Only tuition payments made in the current fiscal year for the previous fiscal year are to be reported under this object code (for example, fiscal year 1999 tuition paid in fiscal year 2000).**

8000 Capital Outlay

Outlays which result in the acquisition of or additions to fixed assets. Capital Outlay includes the purchase of assets both replacement and/or additional.

8100 Capital Outlay Replacement**8200 Capital Outlay Additions**

Include machinery, equipment, furniture, fixtures, communications equipment, motor vehicles, EDP equipment.

9000 Other Uses of Funds

This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt, housing authority obligations, and fund transfers. Used with governmental funds only.

9000 Other Uses of Funds**9100 Redemption of Principal**

9200 Interest

Expenditures for interest on bonds or notes.

9300 Fund Transfers

Includes all transactions conveying money from one fund to another without recourse. Generally, this takes the form of a transfer from the School Operating Fund to some other fund.

**SECTION 14
Cost Centers
1999-2000 Annual School Report**

2 Elementary

3 Secondary

9 District Wide

Elementary - A school organization classified as elementary by state and local practice and composed of any span of grades from kindergarten through 7.

Secondary - A school organization comprising any span of grades beginning with the next grade following an elementary or middle school and ending with or below grade 12. Secondary should be prorated to include grades 8 through 12 only.

District-wide - Applies to the entire LEA and not clearly assignable to an instructional level.

Note: For purposes of the Annual School Report, expenditures and FTEs should be prorated between K-7 (as Elementary) and 8-12 (as Secondary).

SECTION 15
Full-Time Equivalent (FTE) Personnel
1999-2000 Annual School Report

Enter the total number of FTEs on the forms provided in the Excel template on pages 27 through 29 according to cost center (elementary, secondary, and districtwide).

LEA's will not report average salaries to the Department as part of the Annual School Report. Please note, however, that the average salaries calculated in the Excel template may differ from those reported to you in the Superintendent's Verification Report after your ASR has been processed by the Department. This is in part because of the way that FTE codes are combined across similar reporting categories in the verification report. Instead, the Department will use the expenditure data for salaries and the number of full time equivalent (FTE) personnel positions that are reported to calculate average salaries. Department staff will review the data reported on the ASR after the report is received and will make any necessary corrections jointly with you.

The expenditures reported in the related lines in the Financial Section must be allocated in the exact same manner as the FTE positions are allocated on pages 27 through 29 of the template. Where no personal service expenditures have been incurred, there should be no FTE positions reported, and vice versa. Further, if a position is prorated between two or more positions, the expenditures must be prorated on the same basis. For purposes of calculating an FTE, one FTE equals 1,100 hours, which is based on a 200-day contract multiplied by 5.5 hours of instruction per day.

Please note that a new classification has been created for "Technical/Computer Specialists" (object code 1152). You should report those FTEs that maintain computer systems in a technical capacity under this category. If you have an FTE that spends part of his/her time instructing students in the use of technology in addition to maintaining computer systems, prorate this portion of time and report it as a partial FTE under an instructional FTE category.

SECTION 16
Instructions for Supplemental Schedules
1999-2000 Annual School Report

Schedule A

Provide the amount of funds expended in your school division specifically for special education and related services during the fiscal year (July 1, 1999 through June 30,

2000). Your report must include all costs associated with providing special education and related services to children and youth with disabilities that are above and beyond the costs of providing regular education programs to non-disabled students. Do not include costs associated with capital outlays or regular education programs and services.

Expenditures for special education and related services must be reported by source of funds (federal, state, or local). Each entry must represent actual expenditures and be consistent with federal and state definitions of special education and related services.

Schedule B

Once you have determined your total federal, state and local expenditures for special education and related services in Schedule A, allocate this total across all areas listed in Schedule B. Note that the grand total in Schedule A (line 15) must equal the grand total (line 39) in Schedule B.

Expenditure data provided for lines 23 through 37 should include professional personnel, para-professional personnel, indirect personnel costs, travel, materials, equipment, tuition payments, transportation and any other expenditure that can be attributed to a particular disability area.

Line 38 should include all expenditures associated with the administration of special education programs, student testing and evaluation, delivery of related services, and all other expenditures that cannot be attributed to a specific area in lines 23 through 37.

Schedule C – Instructions are included on the spreadsheet in the Excel template.

Schedule D – Instructions are included on the spreadsheet in the Excel template.

Schedule E

For items 1-5 in Table I, include any full-time equivalent (FTE) classroom teachers hired for the 1999-2000 school year that meet the following criteria: 1) new hires that increased the number of teachers in your division compared to 1998-1999; and 2) any additional instructional hours (converted to an FTE equivalent) provided by teachers during the 1999-2000 school year outside their regular school day assignment compared to 1998-1999 (i.e., before/after school remediation programs, Saturday programs, etc.). For purposes of the ASR, “Additional Teachers” includes classroom instructional teachers only. Do not include media librarians or guidance counselors. When equating additional instructional hours to an FTE position, please use 1,100 instructional hours as the equivalent of one FTE. Reporting additional teachers in this manner will provide more complete information where divisions have opted to use funding from the initiatives listed in Table I to provide additional instructional hours with current staff.

The intent of Table II is to collect an end-of-year count of FTE classroom teaching positions. Please include all K-12 instructional staff that provided direct classroom

instructional services to students in 1999-2000 (excluding media librarians and guidance counselors).

Schedules F, G, and H - Instructions are included on the spreadsheets in the Excel template.