

General Instructions
2000-2001 Annual School Report – Financial Section

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SECTION 1
Introduction
2000-2001 Annual School Report – Financial Section

Significant enhancements have been made to the Annual School Report (ASR) – Financial Section template for fiscal year 2001. This document provides instructions for completing the 2000-2001 ASR. Additional instructions for using the Excel template are provided in the template itself. Please read all of the instructions included in this document and those provided in the Excel template to ensure the accuracy of the 2000-2001 submission. Please note that the coding structure used in the ASR is now provided in a separate document (see attachment D to Administrative Superintendent’s Memorandum Number 41, dated July 27, 2001). This document provides definitions for the function, program, project, cost center, revenue source, full-time equivalent (FTE) position, and expenditure object codes used in the 2000-2001 ASR.

Revenues, expenditures, and FTE positions must be submitted following the valid account code combinations (i.e., function code, object code, etc.) provided on the printed forms and the spreadsheets. The Excel template provides all acceptable code combinations.

Please note that these instructions may reference both the “2000-2001 Annual School Report” as well as “fiscal year 2001.” The 2000-2001 ASR corresponds to the 2001 fiscal year (i.e., July 1, 2000 to June 30, 2001).

Per section 22.1-81 of the Code of Virginia, the 2000-2001 ASR Financial Section must be submitted to the Department of Education no later than September 15, 2001 (or the next business day thereafter).

If you have any questions regarding the 2000-2001 ASR Financial Section submission, please contact Kent Dickey, budget director, or Brian Logwood, education finance analyst, at (804) 225-2025 or at the e-mail addresses below:

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SECTION 1
General Instructions
2000-2001 Annual School Report – Financial Section

Introduction to the Excel Template

As with previous years, all divisions, including Governor's Schools, Regional Special Education, Regional Vocational Education and Regional Alternative Education Programs are required to submit the 2000-2001 ASR using an Excel template. The Excel template that is required to complete the 2000-2001 ASR can be downloaded from the Department of Education Web site at the following address:

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

Detailed instructions for downloading the 2000-2001 ASR Excel template are also on the department's Web site at:

<http://www.pen.k12.va.us/VDOE/suptsmemos/2001/adm041a.pdf>

The 2000-2001 ASR Excel template has been significantly modified to make data entry easier and it also contains additional internal data checks to help ensure the accuracy of the submission. As you complete the template, please pay close attention to any error messages that appear on the screen as most are provided to assist with correcting problems as they occur.

SECTION 2
General Instructions
2000-2001 Annual School Report – Financial Section

Important Reminders

- ◆ **Tuition Payments:** All tuition payments for fiscal year 2001 that were paid to Regional Vocational Education Technical Centers, Regional Special Education programs, Regional Alternative Education programs, and Regional Academic Year Governor's Schools should be reported under object code 7000 (where applicable).

As a reminder, two new object codes that apply to reporting tuition expenditures were added in the 1999-2000 ASR (object code 7050 – Prepaid Tuition and object code 7060 – Deferred Tuition). Any tuition that was paid in fiscal year 2000 for fiscal year 2001 (i.e., prepaid tuition) must be reported under object code 7050 and any tuition that was paid in fiscal year 2001 for fiscal year 2000 (i.e., deferred tuition) must be reported under object code 7060. All other payments (other than tuition payments) to the regional programs referenced above must be reported under object code 3810 (where applicable). Please refer to pages 8 and 9 of this document for further instructions regarding tuition payments.

Report payments to state mental health/mental retardation institutions for the education of handicapped pupils and/or tuition payments to the Schools for the Deaf and the Blind that are made by the department on behalf of the school division under Function 61100 (Classroom Instruction), object code 3000 (Purchased Services).

- ◆ **Pupil Transportation:** The Annual Pupil Transportation Report will be mailed to school divisions in August 2001 under separate cover. Divisions must continue to report expenditures under the Pupil Transportation function (63000) of the ASR that balance to the expenditures that are reported in the Annual Pupil Transportation Report.
- ◆ **Districtwide (Function 61100, Cost Center 9) FTEs:** For school division employees who work additional hours outside the regular work day or contract day, report these positions as greater than one FTE position at the same proportion of the additional hours of work for the year to 1,100 hours (1,100 hours is used as the number of hours worked annually by one FTE and is based on a 200-day contract multiplied by 5.5 hours of instruction per day). This adjustment is necessary to proportionally offset any compensation paid for working additional hours beyond the regular work or contract day with a corresponding partial FTE. For example, if a school division employee worked 110 hours during the year in addition to their regular work or contract day and they were compensated for these additional hours, then the FTE position for that employee would be reported as follows:

$110 / 1100 = .10$ (additional hours worked during the year in proportion to 1,100 hours for one FTE)

$1 + .10 = 1.10$ (number of FTE positions to be reported for this employee on the ASR)

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

- ◆ **Leases:** Lease payments for operating leases should be treated differently than those for a capitalized lease such as with a lease-purchase agreement. Operating lease payments should be coded under object code 5400 (Leases and Rentals) under the applicable Function/Activity category. Capitalized lease payments for lease-purchase agreements should be coded under object code 9000 (Other Uses of Funds) under the applicable Function/Activity category.

SECTION 3
Modified Accrual Basis of Accounting
2000-2001 Annual School Report – Financial Section

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 food, 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 (e.g., 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, 2001 (i.e., fringe benefit rollover payment received in early July, 2001) and charges for services rendered by the school board but for which payments were not received by June 30, 2001. Similarly, accrued revenue receivable, received in 2000-2001 but attributable to the 2001-2002 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 4
General Instructions
2000-2001 Annual School Report – Financial Section

Financial Data Required for Completing the ASR

As an enhancement to the 2000-2001 ASR, fiscal year 2001 state and federal revenues that are reported on your division's Locality Ledger and the accrual basis revenue for sales tax and fringe benefits will automatically load to the revenue source code lines in the Revenues sheet of the Excel template. This feature will greatly minimize the need to make manual entries of revenue data into the template. Please compare the amounts that appear on the template with the documents described below. All of the following reports can be downloaded from the Department of Education's Web site at the following address by clicking on icon for "Instructions, Attachments, and Other Reports":

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

- A. Locality Ledger** - This report will confirm all state issued receipts for fiscal year 2001. This cash report has been modified for the adjustments and accruals mentioned below. The payments provided in the Locality Ledger are loaded to your ASR when you select your division name in the "Contact Information" sheet of the ASR Excel template.
- B. 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 can be downloaded from the Department's Web site noted at the top of this section. This amount is loaded to your ASR when you select your division name in the "Contact Information" sheet of the ASR Excel template.
- C. Basic School Aid** – Include the adjusted entitlement for Basic Aid from **line 3** of the End-of-Year Adjustment to Basic Aid report, which can be downloaded from the Department's Web site noted at the top of this section. The adjusted basic aid entitlement reflects reductions to school division's basic aid payments where overpayments were made in other accounts during the fiscal year. This amount is loaded to your ASR when you select your division name in the "Contact Information" sheet of the ASR Excel template.
- D. Fringe Benefits** – Report the accrued fringe benefit entitlements from the Accrual Basis Fringe Benefits report, which can be downloaded from the Department's Web site noted at the top of this section. These amounts are loaded to your ASR when you select your division name in the "Contact Information" sheet of the ASR Excel template.

- E. Retiree Health Care Credit** – The revenue for this payment must be reported under revenue source code 240234. This information will be posted to the Department's Web site in mid-August and school divisions will be notified when the report can be accessed.

In order to complete the 2000-2001 ASR, the division should generate a trial balance of expenditures for the period of July 1, 2000, through June 30, 2001. This report should include amounts that are owed if services or goods were received by June 30, 2001, even if payments were not made until after June 30, 2001. This includes amounts that will be paid to teachers and other personnel during summer 2001 against active contracts for the 2000-2001 school year.

Since this report is due to the Department of Education by September 15, 2001, it is understood that all audit adjustments may not be recorded in time to be reflected in the submitted 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.

SECTION 5
General Instructions
2000-2001 Annual School Report – Financial Section

Reminders for Reporting Revenues and Expenditures

1. Expenditures and FTE positions should be prorated between grades kindergarten through 7 (as elementary) and grades 8 through 12 (as secondary).
2. Reporting tuition revenue and expenditures for **Jointly Operated Centers** (Regional Vocational Education Centers, Regional Special Education Centers, Regional Alternative Education programs, and Regional Academic Year Governor’s Schools):

Schedules F and G: Beginning with fiscal year 2001, data relating to joint center revenues and expenditures (ASR schedules F and G) will not be collected in odd-numbered fiscal years. Joint centers and participating divisions will be required to complete schedules F and G again for the 2001-2002 ASR (for purposes of calculating Standards of Quality costs). However, all joint centers will be required to complete the main portions of the 2000-2001 ASR, using the following information as guidance.

Tuition revenue: Two new revenue source codes for tuition revenues have been added for the 2000-2001 ASR. Code 1901030 is to be used for tuition that was prepaid by a participating division for the next fiscal year. Code 1901040 is to be used for tuition that was received for a previous year’s tuition. Only use code 1901010 for tuition that was received for fiscal year 2001 services.

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 for current year tuition, revenue code 1901030 for prepaid tuition, or revenue code 1901040 for deferred tuition depending on which fiscal year the services were actually purchased. All other revenues received by these programs should be reported under revenue code 1901020 (Other Payments from Another County or City).

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 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 2001 should be reported under object code 7000 (where applicable). Please remember that, in addition to this object code, two new object codes were added

- in 1999-2000 to report deferred and pre-paid tuition. Tuition payments made in fiscal year 2001 that prepaid tuition for fiscal year 2002 must be reported under object code 7050. Any payments that were made for tuition in a previous fiscal year (i.e., fiscal year 2000) must be reported under object code 7060. All other payments (other than tuition payments) to these regional programs should be reported under object code 3810 (where applicable). Report payments to state mental health/mental retardation institutions for the education of handicapped pupils and/or tuition payments to the Schools for the Deaf and the Blind that are made by the department on behalf of the school division under Function 61100 (Classroom Instruction), object code 3000 (Purchased Services).
3. For the purposes of this report, the term “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 Virginia Retirement System (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). Fringe benefits for salaried employees are to be reported separately using the object codes provided on the template.
 4. **Federal program for migrant children:** Receipts for federal migrant children programs should be reported under revenue code 84011. Expenditures should be reported under program 9 (Non LEA programs) of the ASR template. Do not report these expenditures under program 1 (Regular Day School) or program 6 (Summer School).
 5. School divisions that receive Small School Division Assistance payments (Highland County and Norton City) should report this revenue under revenue code 240400 “Other State Funds.”
 6. The following functions have been added to the 2000-2001 ASR:
 - Function 67300 – Inter-Agency Fund Transfers
 - Function 68000 – Technology Function

Please review the program structure (Attachment D) for information regarding these new functions.

7. Supplemental Schedules:
 - Schedules A and B are provided for reporting fiscal year 2001 expenditures associated with special education programs. All divisions must complete these schedules.

- Schedule C is provided for reporting school nurse positions, number of days employed per year, and hours employed per day in fiscal year 2001. All divisions must complete this schedule.
 - Schedule D is provided for reporting employer health care costs for instructional positions in fiscal year 2001. All divisions must complete this schedule.
 - Schedule E is provided for reporting new teachers added in fiscal year 2001 under state-supported initiatives. All divisions must complete this schedule.
 - Schedule H is provided for reporting the amount of state funds expended in fiscal year 2001 for capital items that were reported under object code 8200.
 - All completed supplemental schedules must be returned along with the Financial Section of the ASR.
8. The Superintendent's Certification Form is to be signed by the division superintendent to certify the accuracy of the 2000-2001 ASR Financial Section, which includes FTE positions and all supplemental schedules. This certification form also identifies contact persons who are able to answer questions and make corrections to the ASR, if necessary. **A hardcopy of the signed certification must be returned along with the completed ASR and supplemental schedules by September 15, 2001.**

SECTION 6

2000-2001 Annual School Report – Financial Section

Instructions for Completing the ASR Data Collection Forms using Microsoft Excel

Please read these instructions carefully. This section provides detailed information on completing the 2000-2001 ASR Financial Section using the Excel template.

Entering and Editing Data

The Excel template limits into which cells data can be entered depending on the spreadsheet. Excel will provide an error message if data entry is attempted in a cell that is locked (see “Error Messages” below). Cells may be left blank if there is no data to enter. You only need to enter zero amounts where instructed in the Excel template.

An error message will appear if an invalid entry is made (see “Error Messages” below). Certain errors will prevent data entry from continuing. Exceptions to this rule will be addressed in individual spreadsheets. Where required, summing of entries will be performed by formula in the spreadsheets. All of the keys normally available in Excel are fully functional allowing movement around the sheets in the usual fashion.

Descriptions and Instructions for Worksheets

- **Important Reminders Sheet** – This is the first spreadsheet displayed after downloading the file. It provides important information regarding the 2000-2001 ASR submission including instructions for contacting the department. The spreadsheet also contains an Excel button to begin the ASR financial section report. After this button is selected, the “Contact Information” sheet will appear.
- **Contact Information Sheet** – This sheet contains information for the person responsible for completing the financial section of the 2000-2001 ASR. Select your division name using the drop-down box provided at the top left-hand corner of the sheet. You will be asked to confirm your selection. After the correct division has been selected, the file will automatically be saved to your computer’s hard drive under C:\DOE_Data\ASRFIN\ASRFINxxx.xls (where “xxx” is the division number).

After the file has been saved, the contact information supplied for the 1999-2000 ASR will be entered automatically. If any of the information is incorrect or needs updating, please enter the information following the formatting guidance provided for each cell. **You must select the “Important Reminder” sheet after you have verified all of the information.**

- **Important Reminders Sheet** – After the contact information has been completed, a menu of all sheets provided in the workbook will display on this page. This menu enables you to more easily move among the sheets of the workbook by clicking on

the sheet names within the list (this requires a single click of the left mouse button). This option displays only two sheets at a time, the Important Reminders Sheet along with the specific sheet selected. You may either navigate through the workbook using this menu or choose to view all sheets by selecting the “Show All Sheets” button that appears to the right of the menu box. If you choose this option, the menu box will no longer be displayed and you must navigate through the workbook by selecting the sheet tabs that appear at the bottom of the screen. You may switch view options at any time by clicking on the “Show Menu” or “Show All Sheets” buttons.

This sheet also provides several new options for helping manage the ASR submission. These are described below:

Show Worksheet Checklist Button – This button provides a checklist for logging the person responsible for completing each sheet of the ASR template along with the date that the sheet was completed. Use of this sheet is optional for school divisions.

Print Worksheet Checklist Button – This button will print the worksheet checklist to your default printer. This selection may be used multiple times during the process of completing the report.

Show Error Sheet Button – This button displays the error status of the ASR including whether the revenues and expenditures are complete and error-free, and whether the submission as a whole, including full-time equivalent positions, balances. **Please note that there can be no errors identified on this page in order for the Superintendent’s Certification sheet to appear.**

Superintendent’s Certification Button – After any errors found have been corrected and the file has been completed, this button produces the certification form that must be signed by the division superintendent and submitted along with the completed ASR report. This sheet is discussed in detail below.

- **Revenue Sheets** – These sheets are provided for reporting state, federal, local, and other revenues received during fiscal year 2001 for school operations and capital items. The Revenues spreadsheet is broken down by fund category and revenue source code. Please pay close attention to the revenue section for the 2000-2001 ASR as it has been rearranged and some revenue source codes have changed. In general, revenue source codes for state funds follow the order that appears on the entitlement sheets that are posted to the department’s Web site and have been reduced from seven digits to six digits to match the Locality Ledger report. Revenue source codes for federal funds have been changed to follow the federal CFDA coding system, without the decimal. No changes were made to the local revenue source code s.

As an enhancement to the 2000-2001 Excel template, state and federal funds that are reported on your division's Locality Ledger report will automatically load to the Revenues spreadsheet after your division is chosen using the drop-down box on the

"Contact Information" sheet. Please compare the amounts that appear in the Revenues spreadsheet with the amounts in your Locality Ledger report (available on the budget office Web site under the 2000-2001. Please note that you may change these amounts but you will be required to provide an explanation for any change attempted. You may review and edit your explanations at any time by selecting the button that appears at the top of the Revenue sheet.

For all other revenues, enter dollar amounts according to the revenue source code found in Column B. Column C provides the title for each revenue source code. Please refer to the coding structure document (Attachment D) for revenue source code definitions. Enter revenue amounts into the white-shaded cells where "0.00" appears and is not bold-faced; all other cells are locked.

In addition to the Revenues spreadsheet, there are two sheets provided for itemizing revenue sources that are general in nature. These sheets are:

State Funds Worksheet – Used to itemize state funds that are listed under revenue source code 240200 (Other State Funds) and not under separate revenue source codes on the Revenues sheet. For example, postage reimbursements for SOL materials would be posted here. This sheet can be accessed directly by selecting the button titled "Show Sheet" that appears on the line 240400 (Other State Funds) of the Revenues sheet. 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 descriptions that are entered. Excel will sum the amounts entered in column D of the spreadsheet and will transfer the total to line 240400 (Other State Funds) on the Revenues sheet.

Other Payments Worksheet – Used to itemize funds received from another county or city. For example, funds paid to a regional center to host a conference or seminar would be posted here. This sheet can be accessed directly by selecting the button titled "Show Sheet" that appears on line 1901020 (Other Payments from Another County or City) of the Revenues sheet. 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 descriptions that are entered. Excel will sum the amounts entered in column D of the spreadsheet and will transfer the total to line 1901020 (Other Payments from Another County or City) on the Revenues sheet.

A revenue recapitulation section is provided at the end of the Revenues sheet. Please review these totals before proceeding to other sections of the workbook. There are also two sections provided to report balances carried forward from the previous fiscal year (2000). The following provides descriptions of these sections:

Balances at the Beginning of Year - This section is provided for reporting beginning-year balances.

Beginning of Year Carry-Forward Balances - This section is provided for reporting beginning-year balances of state funds that divisions are authorized to carry forward. The balances reported here are a subset of the total balances reported in the "Balances at the Beginning of Year" section.

Pursuant to section 22.1-100, Code of Virginia, all sums of money derived from the Commonwealth that remain unexpended in any year in any school division shall revert to the fund of the Commonwealth from which derived unless the Board of Education directs otherwise. For fiscal year 2001, school divisions are only allowed to carry forward into fiscal year 2002 unexpended state funds for the School Construction Grants Program, Standards of Learning (SOL) Remediation, and SOL Teacher Training. School divisions were required to spend all other state funds in fiscal year 2001 or they should have been returned to the Department of Education for reversion to the Commonwealth's general fund. Please note that the department does not have discretion in this area and does not have the authority to grant exceptions to the requirements of the statute.

- **Expenditures Sheets** - The spreadsheets titled "Elementary 61100" through "District 68000" comprise the set of expenditure spreadsheets. Enter expenditure amounts related to the appropriate categories. Excel will calculate row and column totals for all of these sheets.

The following instructions have been developed for items that require special treatment and provide additional detail that will assist you in recording expenditures under the proper classifications. The department has also abbreviated the function/object code structure document (see Attachment D to Administrative Superintendent's Memorandum Number 41) to include only those codes that are necessary to complete the 2000-2001 ASR. **Only those function/object codes listed on the Excel template will be accepted on the 2000-2001 ASR.**

- **Proration of expenditures and FTE positions between "Elementary" and**
- Expenditures and FTE positions should be prorated between kindergarten through grade 7 (as elementary) and grade 8 through grade 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 with the other FTEs under the appropriate object code.
- ◆ For school division employees who work additional hours outside the regular work day or contract day, report these positions as greater than one FTE position at the same proportion of the additional hours of work for the year to 1,100 hours (1,100

hours is used as the number of hours worked annually by one FTE and is based on a 200-day contract multiplied by 5.5 hours of instruction per day). This adjustment is necessary to proportionally offset any compensation paid for working additional hours beyond the regular work or contract day with a corresponding partial FTE. For example, if a school division employee worked 110 hours during the year in addition to their regular work or contract day and they were compensated for these additional hours, then the FTE position for that employee would be reported as follows:

$110 / 1,100 = .10$ (additional hours worked during the year in proportion to 1,100 hours for one FTE)

$1 + .10 = 1.10$ (number of FTE positions to be reported for this employee on the ASR)

- **Functions 68100 through 68900 (Technology)** – Chapter 1072 (2000 Acts of Assembly) required the Department of Education to collect data regarding the expenditures of school divisions for technology-related activities beginning with the 1999-2000 school year. The 1999-2000 ASR included a separate schedule (Schedule H) to fulfill this directive. The 68000 series function code has been created to collect this information for the 2000-2001 ASR. Unlike the 1999-2000 ASR, these expenditures are not to be reported under other functions of the ASR. New object codes for reporting FTE positions related to the technology function are described in the coding structure document (Attachment D).
- **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 eligible professional instructional and support positions.
- **Function 68000, object code 5100 (Miscellaneous)** - Include telephone charges for line service for the Electronic Classroom program.
- **Function 61100, object code 3000 (Purchased Services)** - Report state payments to mental health/mental retardation institutions and tuition payments for the Schools for the Deaf and the Blind made by the department on behalf of the school division.

- **Function 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.
- **Function 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.
- 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 2000-2001 ASR.
- **The Recapitulation Sheet** – This sheet summarizes the data provided in the expenditure sheets and provides a section for reporting end-of-year carry over balances. The expenditure recapitulation is automatically summed by category based on the data supplied in each of the expenditure worksheets. Please review these category totals before continuing with the workbook. The recapitulation sheet requires additional information for the federal capital expenditures section and the end-of-year carry forward balance sections as follows:

Enter the total amount of capital expenditures paid from federal funds on the line titled "Total Capital Outlays from Federal Funds."

The final section of the spreadsheet is for reporting year-end balances. This section contains two parts: “Balances at Close of Year” and “End of Year Carryover Balances.” 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.**

Report the total balances that will be carried forward into the next fiscal year from the school operating fund, school debt fund, school construction fund, textbook fund (new requirement for 2000-2001), Lottery escrow fund (new requirement for 2000-2001), school food fund (new requirement for 2000-2001), district funds, federal funds, and other funds in this section. Also new for 2000-2001 is a category for reporting funds that divisions received from state agencies other than the Department of Education that are authorized to be carried forward from one fiscal year to the next. Please note that specific authority, usually provided in the appropriation act, for carrying state general funds forward must be granted.

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. **Pursuant to section 22.1-100, Code of Virginia, all sums of money derived from the**

Commonwealth that remain unexpended in any year in any school division shall revert to the fund of the Commonwealth from which derived unless the Board of Education directs otherwise. For fiscal year 2001, school divisions are only allowed to carry forward into fiscal year 2002 unexpended state funds for the School Construction Grants Program, Standards of Learning (SOL) Remediation, SOL Teacher Training, and Lottery. All other state funds were to be spent in fiscal year 2001 or they will revert to the general fund of the Commonwealth. Please note that the department does not have discretion in this area and does not have the authority to grant exceptions to the requirements of the statute.

Please note that there is no longer a requirement to report funds that were transferred to the Lottery Escrow Fund pursuant to Chapter 635 (previously HB903) and Chapter 693 (previously SB244). 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 fiscal year 2000 to fiscal year 2001. As stated above in the Expenditures Spreadsheets section, the amount from Lottery proceeds that was 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 of the "Recapitulation" sheet.**

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

- **The FTE Position Sheets** - For each FTE spreadsheet enter the number of full-time equivalent (FTE) positions for the applicable classification. Enter all positions to the hundredth place (2 decimal places). There is no need to enter zero when there are no positions to report for a given classification.

Reported FTEs must correspond to reported personal service expenditures. If an expenditure has been entered on an expenditure sheet, the corresponding FTE sheet will prompt you to enter the number of corresponding FTEs. Similarly, if an FTE position is reported on an FTE sheet, 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).

When there are both personal service expenditures and FTE positions reported, the average salary for the FTE classification will automatically be calculated in column E. If the average salary calculation is unusually high or unusually low, an error message will be displayed to the right of the classification line. This notification is provided for your information only; it will not prohibit you from continuing.

At the bottom of the "District FTE Positions" spreadsheet, enter the number of positions paid from federal funds, for all cost centers, districtwide.

- **Supplemental Schedules:**

Schedule A – Provide the amount of funds expended in your school division specifically for special education and related services during fiscal year 2001 (July 1, 2000 through June 30, 2001). 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, and 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 disability categories listed in Schedule B. Note that the grand total in Schedule A (line 16) must equal the grand total (line 40) in Schedule B.

Expenditure data provided for lines 24 through 38 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 39 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 24 through 38.

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 2000-2001 school year that meet the following criteria: 1) new hires that increased the number of teachers in your division compared to 1999-2000; or 2) any additional instructional hours (converted to an FTE equivalent) provided by teachers during the 2000-2001 school year outside their regular school day assignment compared to 1999-2000 (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.

In Table II, please report 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 2000-2001 (excluding media librarians and guidance counselors).

Schedules F and G – These schedules are not required for the 2000-2001 ASR.

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

- **The Superintendent’s Certification Sheet**

The “Important Reminders Sheet” contains a button to generate the “Superintendent's
However, this sheet will not appear until the ASR is in balance and no errors are detected. All errors found during the error check process will be prompted and must be corrected before continuing with the report.

SECTION 7

Troubleshooting Problems

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Error Messages – While entering data you may encounter several error messages. Many of the error messages will appear as Windows messages and will require an acknowledgement or a response before allowing you to continue.

- **Microsoft Visual Basic Error immediately after Attempting to Select Division Name and Number Using the Dropdown Box on the “Contact Information” sheet**

<u>Type of Error:</u>	Visual Basic
<u>Problem:</u>	Excel file not downloaded properly.
<u>Resolution:</u>	Review the downloading instructions provided in Attachment A to Administrative Superintendent’s Memorandum Number 41. These are particularly important if you use Internet Explorer as your Web browser.

- **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 protected and not a data entry cell.
<u>Resolution:</u>	Click OK and select a cell where data entry is allowed.

- **Enter Amount of Revenues in Dollars and Cents**

<u>Type of Error:</u>	Revenue, Expenditures, and Recapitulation 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.

- **Average Salary Appears Out of Range. Please Verify.**

<u>Type of Error:</u>	FTE Position Worksheets.
<u>Problem:</u>	The calculated average salary for the FTE classification in question is unusually high or unusually low.
<u>Resolution:</u>	Adjust the expenditure or FTE entry accordingly.

SECTION 8
Returning the ASR to the Department of Education
2000-2001 Annual School Report – Financial Section

After the ASR is complete, please return the completed Excel file to the department via e-mail at k12budget@mail.vak12ed.edu. In addition, please send a hardcopy of the entire report, including the Superintendent's Certification signed by the division superintendent, to the department at:

Virginia Department of Education
Attention: Budget Office
P.O. Box 2120
Richmond, VA 23219

Thank you for completing the 2000-2001 Annual School Report – Financial Section.