

SECTION 1
Functions
2001-2002 Annual School Report – Financial Section

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**
- 9000 Contingency Reserve (Effective July 1, 2002)**

In addition to the classifications listed above, the following classification is used for Annual School Report purposes only:

- 8000 Technology**

Note: Sections 22.1-89, 92, 94, and 115, Code of Virginia, have not been amended to include the 8000 Technology classification. The 68000 series Technology function was created for the ASR only to collect information regarding technology-related expenditures as required by the General Assembly.

**2001-2002 Annual School Report Program Code Structure
Table of Contents**

61000	INSTRUCTION.....	4
61100	CLASSROOM INSTRUCTION.....	4
61200	INSTRUCTIONAL SUPPORT – STUDENT	4
61210	<i>Guidance Services.....</i>	4
61220	<i>School Social Worker Services.....</i>	4
61230	<i>Homebound Instruction.....</i>	5
61300	INSTRUCTIONAL SUPPORT – STAFF	5
61310	<i>Improvement of Instruction.....</i>	5
61320	<i>Media Services.....</i>	5
61400	INSTRUCTIONAL SUPPORT – SCHOOL ADMINISTRATION	5
61410	<i>Office of the Principal.....</i>	5
62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	5
62100	ADMINISTRATION.....	6
62110	<i>Board Services.....</i>	6
62120	<i>Executive Administration Services.....</i>	6
62130	<i>Information Services.....</i>	6
62140	<i>Personnel Services.....</i>	6
62150	<i>Planning Services.....</i>	6
62160	<i>Fiscal Services.....</i>	6
62170	<i>Purchasing Services.....</i>	6
62180	<i>Reprographics.....</i>	7
62200	ATTENDANCE AND HEALTH SERVICES	7
62210	<i>Attendance Services.....</i>	7
62220	<i>Health Services.....</i>	7
62230	<i>Psychological Services.....</i>	7
62240	<i>Speech/Audiology Services.....</i>	7
63000	PUPIL TRANSPORTATION SERVICES.....	8
63100	MANAGEMENT AND DIRECTION	8
63200	VEHICLE OPERATION SERVICES	8
63300	MONITORING SERVICES	8
63400	VEHICLE MAINTENANCE SERVICES.....	8
63500	SCHOOL BUSES – REGULAR PURCHASES	8
63600	SCHOOL BUSES – LEASE PURCHASES	8
63700	OTHER VEHICLE AND EQUIPMENT PURCHASES	8
64000	OPERATION AND MAINTENANCE SERVICES.....	9
64100	MANAGEMENT AND DIRECTION	9
64200	BUILDING SERVICES	9
64300	GROUNDS SERVICES.....	9
64400	EQUIPMENT SERVICES	9
64500	VEHICLE SERVICES (OTHER THAN PUPIL TRANSPORTATION VEHICLES).....	9
64600	SECURITY SERVICES	9
64700	WAREHOUSING AND DISTRIBUTING SERVICES	10

65000 SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS.....	10
65100 SCHOOL FOOD SERVICES.....	10
65200 ENTERPRISE OPERATIONS	10
65300 COMMUNITY SERVICES	10
66000 FACILITIES	10
66100 SITE ACQUISITIONS	10
66200 SITE IMPROVEMENTS.....	10
66300 ARCHITECTURE AND ENGINEERING SERVICES.....	11
66400 EDUCATIONAL SPECIFICATIONS	11
66500 BUILDING ACQUISITION AND CONSTRUCTION SERVICES.....	11
66600 BUILDING ADDITION AND IMPROVEMENT SERVICES	11
67000 DEBT SERVICE AND FUND TRANSFERS.....	11
67100 DEBT SERVICE.....	11
67200 INTRA-AGENCY FUND TRANSFERS	11
67300 INTER-AGENCY FUND TRANSFERS.....	12
68000 TECHNOLOGY.....	12
68100 CLASSROOM INSTRUCTION.....	12
68200 INSTRUCTIONAL SUPPORT	12
68300 ADMINISTRATION.....	12
68400 ATTENDANCE & HEALTH.....	12
68500 PUPIL TRANSPORTATION.....	12
68600 OPERATIONS & MAINTENANCE.....	13
68700 SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS.....	13
68800 FACILITIES	13
68900 DEBT SERVICE & FUND TRANSFERS	13

SECTION 2
Function Definitions
2001-2002 Annual School Report – Financial Section

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. (Instruction in technology should be reported under 68100.)

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. 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 that 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 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, and staff.

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.

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, as well as activities in student attendance 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 the 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 proprietary funds.

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 on the ASR.

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 Intra-agency 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.

67300 Inter-agency Fund Transfers

Include transactions that transfer money from one division to another agency, such as a division transferring funds to a regional center for which it serves as fiscal agent.

68000 Technology

This function was created effective with the 2000-2001 ASR to capture technology-related expenditures in response to a requirement of the Virginia General Assembly. All technology-related expenditures should be reported under this function using the sub-functions described below.

68100 Classroom Instruction

Include technology expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers, including actual instruction in technology.

68200 Instructional Support

Include technology expenditures related to instructional support services for students, staff, and school administration. Include technology expenditures in the areas of: Guidance Services, School Social Worker Services, Homebound Instruction, Improvement of Instruction, Media Services, Office of the Principal, as well as technology resource assistants that provide technical support but do not teach students.

68300 Administration

Include technology-related expenditures that directly support activities concerned with establishing and administering policy for operating the LEA.

68400 Attendance & Health

Include technology-related expenditures that directly support activities whose primary purpose is the promotion and improvement of children's attendance at school through various student attendance and health services.

68500 Pupil Transportation

Include technology-related expenditures that directly support activities concerned with transporting students to and from school.

68600 Operations & Maintenance

Include technology-related expenditures that directly support activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.

68700 School Food Services and Other Non-Instructional Operations

Include technology-related expenditures that directly support non-instructional services for students, staff, or the community, such as school food services, enterprise operations, and community services.

68800 Facilities

Include technology-related expenditures that directly support 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.

68900 Debt Service & Fund Transfers

Include technology-related expenditures that directly support activities concerned with managing outlays of governmental funds for purposes such as debt service payments and fund transfers.

SECTION 3
Programs/Program Definitions
2001-2002 Annual School Report – Financial Section

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

The program codes permit LEAs to report expenditures in a way that meet a variety of specialized reporting requirements. The coding structure uses a three-digit format of OXX. The first digit identifies the program to be reported on the ASR. 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 such as alternative education.

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 to be 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 that are designed to provide students experiences and benefits such as motivation, enjoyment, and improvement of skills. Athletics are included in these programs.

600 Summer Programs

The school session for elementary and secondary students conducted 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 school, both regular and remedial, administered by public school divisions and supervised in an instructional program by the principal of the school (or other person serving in that capacity) that is operating 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 Head Start and preschool programs.

900 Non LEA Programs

Activities that are not directly related to provision of educational services in a LEA. Include services like state hospitals, clinics, and detention homes and federal migrant children programs.

SECTION 4
Projects/Project Definitions
2001-2002 Annual School Report – Financial Section
(use is optional – not required to be reported to DOE)

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

The project codes permit LEAs to report expenditures to meet a variety of specialized reporting requirements at local, state, and federal levels. The coding 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 5
Select Revenue Source Code Definitions
2001-2002 Annual School Report – Financial Section

City-County Funds

Appropriations - Include all appropriations from the local 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 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 on the ASR.

Other Funds

1502010 (Rent) – This revenue is typically a community use fee assessed on outside organizations that use school facilities for various meeting purposes.

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 used, surplus textbooks to private schools or outside organizations. 22.1-251, Code of Virginia, prohibits charging student fees for 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 for special trips that are to and from school or school activities.

1803010 (Refunds -Gasoline Tax) – Report gasoline tax refunds applicable to school buses under this code. Report gasoline tax refunds received for other vehicles under 1803020.

1803020 (Rebates and Refunds, Other Motor Vehicles) – This revenue is typically generated from a central fueling facility operated by the school division. The division will sell gasoline to other local government entities for their vehicles.

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.

1899050 (Sale of Supplies) – This revenue is typically from selling unused supplies that the school division wants to dispose of and use to offset costs. The items are sold to private schools or other outside organizations.

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.

1899090 (Sale of Other Equipment) – This revenue is typically from selling surplus equipment or vehicles to outside organizations. The used equipment and vehicles are deemed surplus and auctioned off by the local government with the proceeds transferred to the school division.

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, college night registration fees, lease payments from telecommunication companies, PTA donations from school PTA programs, local school activity funds, outside donations, employees on loan, internal service revenues, dues deduction fees, intersession class tuition, etc.

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

1901030 (Tuition from Another County or City-Prepaid for Following Fiscal Year) - Include tuition received from another county or city for Regional Vocational Education

centers, Regional Special Education centers, Regional Academic Year Governor's Schools, or Regional Alternative Education programs for services in the next fiscal year. Joint centers should report tuition only from participating divisions using this code and itemize the tuition received from each division on Schedule F. **This code is only to be used by joint centers.**

1901040 (Tuition from Another County or City-Deferred Payment for Prior Year) - Include tuition received from another county or city for Regional Vocational Education centers, Regional Special Education centers, Regional Academic Year Governor's Schools, or Regional Alternative Education programs for services that were provided in a previous fiscal year. Joint centers should report tuition only from participating divisions using this code and itemize the tuition received from each division on Schedule F (Schedule F is required only in even-numbered fiscal years). **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, 1901030, and 1901040. These revenues should be itemized in the "Other Payments Worksheet."

2500000 (Benefits from Other State Agencies) - Include receipts from rehabilitation centers, Department for the Visually Handicapped, Teacher Training payments from state higher education institutions, apprenticeships, etc. For the 2001-2002 ASR, these receipts must be itemized on the "Other State Carry-Fwd Wksheet" spreadsheet.

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.

SECTION 6
Object Codes/Object Code Definitions
2001-2002 Annual School Report – Financial Section

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

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 template.

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.

- 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, and instructional specialists, including speech therapists who are considered instructors)

- 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** (Attendance & Health Function only)
- 1132 Attendance and Health – Psychologist** (cost center 9 only)
- 1133 Technical Development** (Technology Function only)
- 1140 Technical Salaries and Wages**
- 1141 Technical Support** (Technology Function only)
- 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 Supplemental Salaries and Wages**
Overtime and supplements included in a contract for extracurricular activities, fixed travel supplements, coaching, and advanced educational degree supplements

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, 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**

Prorate this expenditure across functions based on the salaries of eligible professional instructional and support positions.

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.

NOTE: Fringe Benefits are a significant component of employee compensation and, like salaries and wages, are charged to the appropriate object of expenditure 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 year-end 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 year-end. 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 organizational unit)

3000 Purchased Services

Services acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities, including 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 Virginia Department of Education on behalf of the school division). 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.

3410 Transportation Services Public Carriers

Payments to public carriers for transportation of pupils on vehicles that are used by the 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 agencies, 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

5000 Other Charges

Include expenditures that support the use of programs (e.g., utilities, travel, insurance [non-personal services], office phone charges [voice], training, postage, leases/rentals [non-hardware, non lease-purchase], etc.). Include expenditures that would be charged under object codes 5100 through 5800, among other expenditures.

5001 Telecommunications

Include expenditures for recurring telecommunications services for the use of on-line computer technology (e.g., telephone/telecommunications line charges). (In function 68000, include telephone charges for line service for Internet connectivity and the Electronic Classroom program.)

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, excluding telecommunication costs directly related to Technology that should be coded under 68000. For example, office telephone charges would be coded under this item; however, Internet access charges should be coded under object code 5001 in function 68000.

5300 Insurance

Payments for insurance except those that relate to personal services (i.e., hospitalization, group life, worker's compensation, unemployment)

5400 Leases and Rentals

Includes payments for leases that are not capitalized and rental of land, structures, and equipment. Do not include payments made under a lease-purchase agreement.

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 reported 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 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. .
- 6040 Technology Software/On-line Content**
Include expenditures for videodiscs and computer programs used in the classroom for instructional purposes, operating system software (i.e., standalone software, not software that is pre-installed and included in hardware costs), application software, and on-line or downloadable software and content. Include expenditures for both additions and replacement.
- 6050 Non-Capitalized Technology Hardware**
Include expenditures for hardware or classroom technology equipment that is not capitalized.
- 6060 Non-Capitalized Technology Infrastructure**
Include expenditures for technology infrastructure that is not capitalized.
- 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 2002 tuition paid in fiscal year 2002).**
- 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 2003 tuition paid in fiscal year 2002).**

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 2001 tuition paid in fiscal year 2002).**

8000 Capital Outlay

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

8100 Capital Outlay Replacement

8110 Technology – Hardware Replacements

Include capital outlay for replacement of hardware or classroom technology equipment. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

8120 Technology – Infrastructure Replacements

Include capital outlay for replacement of technology infrastructure. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

8200 Capital Outlay Additions

Include machinery, equipment, furniture, fixtures, communications equipment, motor vehicles, etc. that are capitalized.

8210 Technology – Hardware Additions

Include capital outlay for additional hardware or classroom technology equipment. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

8220 Technology – Infrastructure Additions

Include capital outlay for additional technology infrastructure. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

Special Note - Classification of Hardware and Infrastructure Expenditures:

Report expenditures under technology “hardware” for computers, associated peripheral equipment, and other specialized technology equipment. Computers include desktop and laptop machines, handheld computers (i.e., Personal Digital Assistants or PDAs), and mainframe machines. Peripheral equipment includes devices attached to computers, such as monitors, keyboards, disk drives, modems, printers, scanners, cameras and speakers, etc.

Report other specialized computer devices under technology “hardware” such as fax-back and voice-mail resources; videoconferencing and other distance education tools, including satellite transmitters and receivers; cable-based receivers; and modem or codec-based video equipment; projection devices, from transparent and opaque projectors to video monitors; and graphing calculators and other specialized computational aids.

Report expenditures under technology “infrastructure” for equipment and devices that enable the linking of computers or video hardware to networks (such as routers, hubs, switches, access servers, modems, or codecs). Infrastructure also refers to cabling installations, whether wire, fiber optic, or coaxial, as well as electrical capacity expansion or HVAC upgrades to support networks. In wireless networking systems, include receivers and transmitters under infrastructure.

9000 Other Uses of Funds

This series of codes is used to classify transactions that are not properly recorded as expenditures of 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

Include capitalized lease payments for lease-purchase agreements.

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 to or from the School Operating Fund to some other fund.

SECTION 10
Cost Centers
2001-2002 Annual School Report – Financial Section

- 2** **Elementary**
- 3** **Secondary**
- 9** **District Wide**

Elementary - A school organization classified as elementary by state and local practice and comprised 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 FTE positions should be prorated between grades K-7 (as elementary) and grades 8-12 (as secondary).