

Changes and Clarifications to the 2002-2003 Annual School Report (ASR) – Financial Section

This document provides information regarding important changes and clarifications to the 2002-2003 (FY 2003) ASR.

- **Excel Template File Protection** - The ASR Excel template is protected and designed for data entry only. The template (including the file name stored on your C: drive) should not be altered in any way. If you submit an ASR file to the department that has been altered and this file is identified in the course of the department's review, it will not be accepted because data integrity could be compromised. (Because ASR information is used for a variety of purposes, including the *Superintendent's Annual Report for Virginia*, SOQ funding, and General Assembly reports, the template must remain protected so as not to change any formula-driven calculations or worksheet links.) If an altered template is submitted (but not identified by the department during its review process) and any affected funding to a school division or program is reduced because of this problem, the department may not be able to correct the funding deficiency.
- **General Editing Notes** – In order to reduce the volume of data entry required of school division and regional program personnel, the ASR Excel template contains numerous links between worksheets and many hidden coding features. If you are editing data in the template, it is imperative that you do not cut and paste information into these worksheets or between the various worksheets. Cutting and pasting information will break many of the links and codes used to compile revenue and expenditure data. Should financial information be inadvertently cut or pasted in the ASR template, click on "Edit" on the top of the Excel template and then click on "Undo Typing". If you are unable to "undo" any cut and paste actions, it is recommended that you download a new template from the department's web page and re-enter your information.
- **ASR Reports for Regional Programs** – ASR data for regional programs are used for purposes such as public reporting in the *Superintendent's Annual Report for Virginia*, federal reporting requirements, and SOQ funding. The intent in requiring regional programs to submit an ASR is to account for the fiscal resources and personnel that are allocated for the services provided by these entities. The following guidance is provided for the separate reporting of revenues, expenditures, full-time equivalent positions, and supplemental schedules for regional programs.

Regional Programs – Coordinating Responsibility for Preparing the ASR: The entity (fiscal agent school division or regional program itself) preparing the ASR for a regional program should coordinate with all participating school divisions to ensure that all revenues, expenditures, full-time equivalent positions, and schedules for the regional program are reported in the appropriate function/program/object combination of the regional program's report rather than reported as activity of participating school divisions.

Regional Programs – Revenues: All of the revenues that support the expenditures of a regional program should be reported on the regional program’s ASR. All revenues should be reported regardless of source, including any funds directly appropriated to the regional program and any funds passed through to the program or received from a school division or local government.

All tuition payments made by school divisions to regional programs should be reported on the school division’s ASR under object code 7000 (where applicable) and reported on the regional program’s ASR under revenue source code 1901010. All other payments (other than tuition payments) to regional programs should be reported by school divisions under object code 3810 (where applicable) and reported on the regional program’s ASR under revenue source code 1901020. If a participating school division, acting as fiscal agent on behalf of the regional program, passes funds through to the program, then these expenditures should be recorded under object code 9700.

Regional Programs – Expenditures: All personal and non-personal expenditures made directly by the regional program or attributable to the services delivered by the regional program should be reported separately on the regional program’s ASR. The intent is to separately show, for purposes of ASR reporting, the level of resources expended for services provided by the regional program.

Personal services expenditures, including salaries and benefits, for all personnel that provide services or instruction for the regional program should be included, regardless of the contract status of the personnel. The personal services expenditures for personnel directly on contract with or employed by the regional program as well as those assigned to the regional program but on contract with or employed by a local school board should be reported on the regional program’s ASR (but not duplicated on the ASR of school divisions participating in the regional program). Personal services expenditures should be prorated on a full-time equivalent basis for personnel that provide services on a part-time basis at a regional program. Personal services expenditures for personnel that are assigned to work at a regional program by participating school divisions should only be reported on the regional program’s ASR.

Similarly, non-personal expenditures that are attributable to the services and activities of the regional program should be reported on the regional program’s ASR (and not duplicated on the ASR of participating school divisions).

Participating school divisions that provide personal services to or make non-personal expenditures on behalf of regional programs, should report these expenditures as “Tuition Payments to Joint Operations” in the appropriate program classification of the participating school division’s report. The regional program should report the expenditures and full-time equivalent positions across the applicable function/program/object codes based on the services provided by the regional program. Transfers of revenue from participating school divisions to regional programs in the form of tuition payments should be reported as described in the Revenues section above.

Instructional expenditures for regional programs must be reported under the correct program code where possible. Specifically, expenditures for vocational education programs must be reported under program code 2, “vocational” programs, or program code 7, “adult” programs. Expenditures for regional special education and regional alternative education programs must be reported under program code 3, “special” programs. Expenditures for regional academic year Governor’s Schools must be reported under program code 4, “gifted and talented” programs. However, in cases where the function sheets do not offer the full array of program codes, all expenditures must be reported under program code 1, “regular” programs. The ASR template is designed to detect the type of regional program selected from the drop-down box on the Contact Information sheet and will automatically highlight the correct program codes in which expenditures should be entered. All other program codes will automatically be protected in those function sheets offering a full array of program codes, preventing you from entering data into incorrect programs.

Regional Programs – Full-Time Equivalent Positions: All personnel directly employed by a regional program or assigned to work in a regional program by a school division should be reported separately on the regional program’s ASR. The intent is to separately show, for purposes of ASR reporting, the level of personnel resources allocated to provide services in a regional program. Such full-time equivalent positions should not be duplicated on the ASR of school divisions participating in the regional program.

All positions that provide services or instruction for the regional program should be included in the position count on the regional program’s ASR, regardless of the contract status of the positions. Personnel directly on contract with or employed by the regional program as well as those assigned to the regional program but on contract with or employed by a local school board should be reported in the position count on the regional program’s ASR (but not duplicated on the ASR of participating school divisions). All positions must be converted into full-time equivalents (FTEs), even those positions that provide services on a part-time basis. In cases where personnel provide services for both the regular school division and the regional program, the positions must be allocated appropriately and reported as partial FTEs on both the school division’s ASR and the regional program’s ASR.

Regional Programs – ASR Supplemental Schedules A through H:

- ✓ Schedules A and B: All regional **special education** programs must submit these schedules.
 - ✓ Schedules C, D, F, G, and H: **All** regional programs must submit these schedules.
 - ✓ Schedule I: This schedule is required for **all** regional programs per the guidance provided in the “Full-time Equivalent Positions” section above.
 - ✓ Schedule J: This schedule (new for the FY 2003 ASR) is required for **all** regional programs.
- **Data Entry in the ASR:** As described in the expenditures paragraph above, the 2002-2003 ASR has been modified to specify regional program expenditure reporting by

program type. For those functions offering a full array of programs, expenditures for regional programs can now only be reported under either “special” or “vocational” programs, depending upon the function of the program. Expenditures for regional academic year Governor’s Schools can now only be reported under “gifted and talented” programs. All tuition payments made by participating school divisions to regional vocational education programs, regional special education programs, regional alternative education programs, and regional academic year Governor’s Schools for tuition in fiscal year 2003 should continue to be reported under object code 7000 (where applicable). All other payments (other than tuition payments) to these regional programs should continue to 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).

- **Due Dates and Revised ASR Submissions** – Section 22.1-81, *Code of Virginia*, requires each school division and regional program to submit the ASR by September 15, 2003, unless an extension of no more than fifteen (15) days is granted by the Superintendent of Public Instruction. The department does not have the authority to provide extensions for first-time submissions or re-submissions past September 30.

Fiscal year 2003 will be the first year that the Auditor of Public Accounts Comparative Report transmittal will include a worksheet to reconcile this report to the amounts reported in the Annual School Report. If a school division or regional program finds that an ASR re-submission is necessary because of issues highlighted by the Auditor of Public Accounts’ reconciliation worksheet, a letter of certification explaining the required revisions should be sent to the Superintendent of Public Instruction by the superintendent or head of the regional program. This letter should also state that all changes contained in the re-submission have been made in accordance with 2002-2003 ASR instructions. Depending upon the timing of the request for re-submission and the magnitude of the correction, the corrected ASR data may or may not be used to revise any reports or payments that were previously issued by the department that are dependent upon 2002-2003 ASR data.

- **Board Member Reporting** – School divisions must report the number of board members (on a head count basis, not on an FTE basis) whether or not the school board members are paid. Error checks will prevent the completion of the ASR until board members have been included.
- **Revenue Source Codes** – The following revenue codes have been added or amended to reflect fiscal year 2003 revenues received by school divisions:

A. New Federal Revenue Source Codes

16549	Challenge Grant
17258	Education for Independence
17261	School-to-Work Transition Project

84184 Project Service Grant
84348 Title I Accountability
84352 School Renovation/Technology
84358 Title IV – Rural and Low Income Schools
84365 Language Acquisition State Grant
84367 ESEA - Title II Part A
93658 CSA Community IV-E Foster Care Grant

B. New State Revenue Source Codes

240270 Career and Technical Education Equipment for Regional Programs
240262 Career and Technical Education Occupational Prep for Regional Programs
240282 Career and Technical Education Adult Education for Regional Programs
240311 Achievable Dream
240320 CSA Technical Assistance
240321 CSA Early Intervention Services
240322 CSA Community Service State Pool Payments
240323 CSA Local Administration Payments
240324 CSA Community Trust Fund for Youth and Families

C. Revised Federal and State Revenue Source Codes

84010 Title I Grants to LEAs
84011 Migrant Education
84281 ESEA – Title II Part B
81815 Title VIII of PL 95-561 (formerly PL 81-815-Impact Aid)
81874 Title VIII of PL 95-561 (formerly PL 81-874-Impact Aid)
240218 Career and Technical Education – Adult
240252 Career and Technical Education Equipment
240253 Career and Technical Education – Occupational Prep
240254 Career and Technical Education – Conference Travel

D. Deleted State and Other Funds Revenue Source Codes

240234 Retiree Health Care Credit
240213 Composite Index Transition
240307 Jobs for Virginia Graduates
240277 AVID
240278 Reading Recovery
240271 Virginia Guaranteed Assistance Program
240263 School/Community Health
240268 Student Exchange Program
240300 Hampton Roads Public Education Consortium
240302 Project ECOLE
240230 Northern Neck Peninsula Education Consortium
240304 Alternative Education Pilot Program
240266 Maintenance Supplement

240251	Lottery Hold Harmless
240257	SOL Teaching Materials
240462	School Report Card
240267	Additional Teachers
240216	SOL Teacher Training
240219	Truancy/Safe Schools
1901030	Tuition from Another County or City – Prepaid for Following Fiscal Year
1901040	Tuition from Another County or City – Deferred Payment for Prior Fiscal Year

E. New Beginning Year Balance and Carry-Forward Balances

SOL Algebra Readiness (State Share Only)

Other Non-SOQ (State Share Only)

SOL Algebra Readiness and Other Non-SOQ (Local Share)

- **Recapitulation** – This sheet has been revised to provide information on the breakout of expenditures by function from the FY 2002 ASR submission. This information is provided to assist you in determining whether expenditures by function in the FY 2003 ASR are properly arrayed, in comparison to prior year data.
- **New Function for Contingency Reserve Expenditures** – As explained in Superintendent’s Memorandum Number 66, dated May 17, 2002, and in Attachment B of the FY 2002 ASR instructions, the 69000 series function code has been created to collect information regarding expenditures under the classification of “Contingency Reserve” for the FY 2003 ASR. **Additional FTE Codes have been added to the District-wide Positions sheet to collect personnel data for the 69000 function. The new function and personnel codes are outlined in greater detail in [Attachment D](#).**
- **Expenditure Codes** – The following expenditure codes have been added or amended. (See [Attachment D](#) for explanations of these new codes):

A. New Expenditure Object Codes

5200	Communications (added to functions 61100 to 63000 and functions 65000, 66000, 68000, and 69000)
9300	Fund Transfers – Principal & Interest (added to function 67100) (<u>Note: 9300 was formerly “Fund Transfers – Other”</u>)
9400	Fund Transfers – Deposits to Escrow (added to function 67200)
9500	Fund Transfers – Service Provided by Locality (added to function 67300)
9600	Fund Transfers – Capital Purchased by Locality (added to function 67300)
9700	Fund Transfers – Transfer to Regional Program (added to function 67300)
9800	Fund Transfers – Other (added to functions 67200 and 67300)

- B. Deleted Expenditure Object Codes
 - 7050 Prepaid Tuition Payments to Joint Operations
 - 7060 Deferred Tuition Payments to Joint Operations

- C. New End-of-Year Balance and Carry-Over Balances
 - SOL Remediation (Local Share)
 - SOL Remediation (State Share)
 - SOL Algebra Readiness (Local Share)
 - SOL Algebra Readiness (State Share)
 - School Construction (Local Share)
 - School Construction (State Share)
 - Lottery (Local Share)
 - Lottery (State Share)
 - Additional Lottery (Local Share)
 - Additional Lottery (State Share)

- **Supplemental Schedules** – The following schedules have been changed or added to the ASR:

Updated Schedules for FY 2003 ASR:

Schedules A & B – Report of Federal, State, and Local Funds Expended for Special Education and Related Services: December 1 child count data will load automatically to assist school divisions in coding special education expenditures by disability category. The additional data will provide the resulting per pupil expenditures by disability category. Error checks have been added to Schedule A to help ensure that state and federal expenditures reported in Schedule A are not less than reported revenue for state SOQ Special Education funding (revenue source code 240212) or for federal Special Education Title VI-B (revenue source code 84027). In addition, error checks have been added to Schedule B to prompt you when child count data for a certain disability category is reported without corresponding expenditures.

Schedule F – Regional Program Allocations: If you are completing an ASR for a regional program, you will be asked whether the program received tuition payments from participating school divisions. Most regional programs should answer “yes” to this question since financial support for most regional programs involves tuition payments from participating school divisions as well as FTEs and other non-personal expenditures made by participating school divisions on behalf of the regional program. As noted above, any expenditures made by a participating school division providing resources to a regional program must be reported on the regional program’s ASR. The financial support from each participating division must be reported as tuition payments made to the regional program and reported in revenue code 1901010. (See “ASR Reports for Regional Programs” above for further details).

For percent of service based upon tuition - If you answer "yes" to this question, you will be required to provide information on the revenues (in revenue source code 1901010) that were received from school divisions participating in the regional program. You should click "OK" when prompted with a message concerning tuition revenues and you will be asked to enter data in the Revenues worksheet. (It is recommended that you fill in the revenue section [cell F188] of the template before completing Schedule F.) If you fill out the revenue section before completing Schedule F, the schedule will appear based upon the percent of service allocated based on tuition revenues. If you later find that you are in error and need to base the percent of service on the number of students because no tuition revenues were received in FY 2003, then you need to: (1) delete your entry in cell F188 of the revenue section; (2) go back to Schedule F; and (3) hit Cancel when prompted with a message box concerning tuition revenues.

For percent of service based on number of students - If you answer "no" to the tuition question, you will be required to provide information concerning the number of students attending the regional program from participating school divisions. If you later find that you are in error and need to base the percent of service on tuition revenues, then you need to click the "Reset Form" button at the top of the schedule and answer "yes" to the tuition question.

Schedule H – Survey on Textbook Revenues and Expenditures: Object code 6040 has been added to Section II to collect data regarding technology software/online content expenditures.

Schedule I – Fiscal Year 2003 Salary Survey: If you had no principals and/or assistant principals servicing the division/regional program in FY 2003, then you will be asked to verify this by selecting a check box that appears in the schedule. In addition to FY 2003 salary data, you will be required to provide information regarding budgeted salaries and FTEs for teachers, principals, and assistant principals for FY 2004. If you do not plan to employ principals and/or assistant principals in FY 2004, you will also be required to verify this using a checkbox. You will be prompted with error messages if any of the information described above is missing.

If you encounter difficulties entering budgeted salary amounts and FTEs for FY 2004, you should first enter FTEs and then provide budgeted salary amounts. A variance check has been built into this schedule to prompt you if data entries related to budgeted salaries differ dramatically from prior year data. Entering all FY 2004 budgeted FTEs prior to entering budgeted salary amounts ensures that variance checks will only be applicable in cases where both salary and FTE amounts deviate significantly from FY 2003 actual data.

New Schedules for FY 2003 ASR:

Schedule E - Calculation of Expenditures For Operations From Local Funds: Beginning with FY 2003, the Department of Education is required, per Item 147

B.7. of Chapter 1042, 2003 Acts of Assembly, to collect required local effort information at the start of and after the close of each fiscal year. This schedule pertains only to regular school divisions (numbers 1 to 207) and has been designed to automatically calculate the required information based upon entries in other parts of the FY 2003 ASR (including capital expenditures reported in Schedule G). Please review Schedule E closely prior to submitting the ASR to ensure that the data represents the local operational funds expended by your school division. If Schedule E calculates a figure below required effort for FY 2003, please contact budget office staff as soon as possible for further assistance.)

Schedule J – Elementary/Secondary/District-wide Breakout of Instructional

Technology FTEs: This schedule requires additional information regarding instructional classroom and instructional support expenditures and FTEs reported in technology subfunctions 68100 and 68200. All school divisions and regional programs must provide this data. The data collected in this schedule will be used as part of SOQ funding calculations in future biennia.

Please note that this schedule is intended to determine the number of elementary and secondary teachers assigned to subfunctions 68100 and 68200 only. You are required to array expenditures for these two subfunctions among elementary, secondary, and district-wide programs. Error checks have been built into this schedule so that the total expenditures reported on the schedule must equal the figures that you have entered for total expenditures under 68100 and 68200 on the technology function sheet (labeled “District 68000”).

Also, this schedule contains a link to the total number of FTEs reported in the District-wide FTE worksheet. This link represents FTEs arrayed across the entire 68000 function, which includes subfunctions 68100 and 68200. In order to complete Schedule J, you must allocate a percentage of these total FTEs to 68100 and 68200. For instance, if the total number of FTEs reported across function 68000 is 50.00, you must decide whether to allocate all or part of the 50.00 FTEs in either 68100 or 68200 among elementary, secondary, or district-wide programs. In no instance should the total number of FTEs allocated between the two subfunctions exceed 50.00. (An error check has been built into the template to prevent completion of the ASR in this instance.)

New Forms for FY 2003 ASR:

Comments on the FY 2003 Annual School Report – The department would like to receive feedback on how the ASR template and instructions could be improved. Your response to this form is optional but strongly encouraged.

- **End-of-Year Carryover Balances** - As communicated in Informational Superintendent's Memorandum No. 80, dated May 2, 2003, budget language permits the carry-over of unexpended state and local funds as of June 30, 2003, for the following Direct Aid accounts only:

1. SOL Remediation (revenue source code 240274)
2. SOL Algebra Readiness (revenue source code 240405)
3. School Construction Grants Program (revenue source code 240306)
4. Lottery (revenue source code 240233)
5. Additional Lottery (revenue source code 240237)

As highlighted in the expenditure code section of this attachment, these state fund balances are included in the recapitulation sheet of the FY 2003 ASR.

- **One-Month or Two-Month Accrual of Sales Tax Revenues** – The department is providing both the one-month and two-month accruals for State Sales Tax on the following Web site:

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

The ASR template for 2002-2003 will preload the one-month accrual State Sales Tax data. Please note, as was stated in the FY 2002 ASR instructions, Virginia's Auditor of Public Accounts (APA) has stated that local school divisions may accrue one or two months of Sales Tax revenues (per GASB 33 and GASB 34). Because school divisions have the option of reporting one or two month accruals, please use the Sales Tax reports noted above and enter your Sales Tax receipts on the "Revenue" sheet of your ASR template if you choose to use the two-month accrual method for reporting State Sales Tax receipts. Please note that the two-month accrual sales tax report from the Virginia Department of Accounts will be posted to the Web site referenced above as soon as it becomes available later this month.

- **Function Definition Updates** – Subfunction 62120 (Executive Administration Services) has been updated to include the activities of all personnel who report directly to the superintendent under general administration and executive responsibility.

Also, the definition for function 68000 (Technology) has been updated to provide direction to school divisions and regional programs concerning how media services should be recorded. Any services (i.e., distance learning) involving the use of technology for instructional, public information, or any other use should be recorded exclusively in this function and not arrayed in other functional areas of the ASR.

[Attachment D](#) contains additional information on these changes.

- **Superintendent's Certification** – The FY 2003 ASR contains several certifications for the division superintendent to sign. In addition to certifying the FY 2003 ASR, superintendents will now be required to separately certify data submitted related to Required Local Effort (Schedule E) and data submitted for regional programs.

- **Preview of Changes Anticipated for the FY 2004 ASR:** The following changes are planned for the 2003-2004 ASR:

Revenue and Expenditure Coding Changes – The following revenue and expenditure codes will be deleted or added, beginning with the FY 2004 ASR:

Revenue Codes to be Deleted:

240245 Dropout Prevention
240247 School Health Incentive Fund
240410 Technology Resource Assistants
240238 Migrant Education - State

Revenues Codes to be Added:

Student Achievement Grants (revenue source code not yet assigned)

Expenditure Codes to be Added:

9250 Capitalized Lease Pmts – Lease/Purchase (*applicable to function 67000 only – For the 2002-2003 ASR only, all capitalized lease payments should be recorded under object code 5800 in function 67100. A draft of the revised 67000 ASR template for FY 2004 is shown in the attached Appendix.*)

Programs to be Added: - Activities 61210, 61220, 61230, 61320, and 61410 will be broken out into separate spreadsheets for Elementary and Secondary cost centers. Each activity will contain programs 1 through 5 (Regular, Special, Vocational, Gifted, and Other). This change is designed to correspond to regional program reporting requirements cited in the “Regional Program Reporting Issues” section of this Attachment under “Data Entry in the ASR”. (A draft of the revised expenditure templates is shown in the attached Appendix.)

NCES Financial Accounting Handbook Update – The National Center for Education Statistics (NCES) at the U.S. Department of Education has published a draft 2002 revision to its handbook titled, "Financial Accounting for State and Local School Systems". This handbook, last updated in 1990, presents a national set of standards and guidelines for school system accounting and is designed to ensure that data for school systems nationwide are reported in a comprehensive and uniform manner. The “Financial Accounting for State and Local School Systems” significantly impacts the content and structure of the ASR and the format of federal financial reports filed by states.

It is anticipated that the final 2002 update to this handbook will be published on the NCES web site in the near future. Implementation of the guidance provided in the handbook is not expected to begin until the fiscal year 2005 ASR. Once the final handbook is published, the department will provide additional guidance to school divisions concerning anticipated changes to the ASR.

APPENDIX

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
ACTIVITY	61210	GUIDANCE SERVICES
COST CENTER	2	ELEMENTARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages					0.00
1140	Technical Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
1520	Substitute Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
6020	Textbooks and Workbooks					0.00
6030	Instructional Materials					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
ACTIVITY	61210	GUIDANCE SERVICES
COST CENTER	3	SECONDARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages					0.00
1140	Technical Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
1520	Substitute Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
6020	Textbooks and Workbooks					0.00
6030	Instructional Materials					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
ACTIVITY	61220	SCHOOL SOCIAL WORKER SERVICES
COST CENTER	2	ELEMENTARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages					0.00
1130	Other Professional Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
ACTIVITY	61220	SCHOOL SOCIAL WORKER SERVICES
COST CENTER	3	SECONDARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages					0.00
1130	Other Professional Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
ACTIVITY	61230	HOMEBOUND INSTRUCTION
COST CENTER	2	ELEMENTARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
6020	Textbooks and Workbooks					0.00
6030	Instructional Materials					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
ACTIVITY	61230	HOMEBOUND INSTRUCTION
COST CENTER	3	SECONDARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1110 Administrative Salaries and Wages						0.00
1120 Instructional Salaries and Wages						0.00
1150 Clerical Salaries and Wages						0.00
Employee Benefits:						
2100 FICA Benefits						0.00
2210 VRS Benefits						0.00
2300 HMP Benefits						0.00
2400 GLI Benefits						0.00
2500 Disability Insurance						0.00
2600 Unemployment Insurance						0.00
2700 Worker's Compensation						0.00
2750 Retiree Health Care Credit						0.00
2800 Other Benefits						0.00
Purchased Services:						
3000 Purchased Services						0.00
3810 Tuition Paid-Other Div in-State						0.00
Internal Services:						
4000 Internal Services						0.00
Other Charges:						
5200 Communications						0.00
5400 Leases and Rentals						0.00
5500 Travel						0.00
5800 Miscellaneous						0.00
Materials and Supplies:						
6000 Materials and Supplies						0.00
6020 Textbooks and Workbooks						0.00
6030 Instructional Materials						0.00
Payments to Joint Operations						
7000 Tuition Payments to Joint Operations						0.00
Capital Outlay:						
8100 Capital Outlay Replacement						0.00
8200 Capital Outlay Additions						0.00
Other Uses of Funds:						
9000 Other Uses of Funds						0.00
Page Total:	0.00	0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61300	INSTRUCTIONAL SUPPORT - STAFF
ACTIVITY	61320	MEDIA SERVICES
COST CENTER	2	ELEMENTARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages					0.00
1122	Librarian Salaries and Wages					0.00
1140	Technical Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
6020	Textbooks and Workbooks					0.00
6030	Instructional Materials					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61300	INSTRUCTIONAL SUPPORT - STAFF
ACTIVITY	61320	MEDIA SERVICES
COST CENTER	2	ELEMENTARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages					0.00
1122	Librarian Salaries and Wages					0.00
1140	Technical Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
6020	Textbooks and Workbooks					0.00
6030	Instructional Materials					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION
ACTIVITY	61410	OFFICE OF THE PRINCIPAL
COST CENTER	2	ELEMENTARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1126	Principal Salaries and Wages					0.00
1127	Asst Principal Salaries and Wages					0.00
1140	Technical Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION	61000	INSTRUCTION
SUB-FUNCTION	61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION
ACTIVITY	61410	OFFICE OF THE PRINCIPAL
COST CENTER	3	SECONDARY

OBJECTS	PROGRAM					TOTAL
	1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
Personal Services:						
1126	Principal Salaries and Wages					0.00
1127	Asst Principal Salaries and Wages					0.00
1140	Technical Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
Employee Benefits:						
2100	FICA Benefits					0.00
2210	VRS Benefits					0.00
2300	HMP Benefits					0.00
2400	GLI Benefits					0.00
2500	Disability Insurance					0.00
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit					0.00
2800	Other Benefits					0.00
Purchased Services:						
3000	Purchased Services					0.00
3810	Tuition Paid-Other Div in-State					0.00
Internal Services:						
4000	Internal Services					0.00
Other Charges:						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
Materials and Supplies:						
6000	Materials and Supplies					0.00
Payments to Joint Operations						
7000	Tuition Payments to Joint Operations					0.00
Capital Outlay:						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
Other Uses of Funds:						
9000	Other Uses of Funds					0.00
Page Total:		0.00	0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR

FUNCTION		67000		DEBT SERVICE AND FUND TRANSFERS	
COST CENTER		9		DISTRICT WIDE	
OBJECTS	ACTIVITY				
	67100	67200	67300	TOTAL DEBT SERVICE/	
	DEBT	INTRA-AGENCY	INTER-AGENCY	FUND TRANSFERS	
	SERVICE	FUND TRANSFERS	FUND TRANSFERS	FUND TRANSFERS	
Other Charges:					
5800	Miscellaneous				0.00
Other Uses of Funds:					
9100	Redemption of Principal				0.00
9200	Interest				0.00
9250	Capitalized Lease Pmts - Lease/Purchase				0.00
9300	Fund Transfers - Principal & Interest				0.00
9400	Fund Transfers - Deposits to Escrow				0.00
9500	Fund Transfers - Service Provided by Locality				0.00
9600	Fund Transfers - Capital Purchased by Locality				0.00
9700	Fund Transfers - Transfer to Regional Prgm				0.00
9800	Fund Transfers - Other				0.00
Page Total:		0.00	0.00	0.00	0.00

PROPOSED DRAFT FOR FY 2004 ASR