

## 2003-2004 Annual School Report Financial Section Instructions Table of Contents

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## Introduction and General Instructions

Attachment C provides instructions for completing the 2003-2004 ASR Financial Section. Revenues, expenditures, and FTE positions must be submitted following the valid account code combinations (i.e., function code, object code, etc.) provided on the Excel template. The Excel template provides all acceptable code combinations. Additional instructions for using the Excel template are provided in the template itself and in Attachment B. Please read all of the instructions included in this document and those provided in the Excel template and other attachments to ensure the accuracy of the 2003-2004 submission.

The Annual School Report (“ASR”) Excel template is protected and designed for data entry only. The template (including the file name stored on your C: drive under a directory named Doe\_data) 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.

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.

Please note that regional programs and each division participating in jointly-operated school divisions are required to submit separate ASRs for 2003-2004. The ASR template has been altered to make data entry easier for those completing an ASR for a regional program. For example, expenditure data will only be accepted in programs that correspond to a regional program’s mission (i.e., “special,” “vocational,” or “gifted and talented.”) In addition, all state revenue cells on the “Revenues” sheet will be locked with the exception of revenue source codes 410405 (VPSA) and 250000 (Benefits from Other State Agencies). Please note that a regional program’s fiscal agent should report any state funds that will be passed on to the regional program using the appropriate state revenue source code and that the regional program should record the passed-through revenue using revenue source code 1901020 (Other Payments from Another City or County). This will avoid duplication of state funds by recognizing state revenue directly

after it has been paid from the state and then as local revenue after it has been passed from the fiscal agent to the regional program. This reporting practice applies only to the state share of revenue. Any revenue for local matches should be recorded using 1901010 (Tuition from Another County or City).

The ASR instructions may reference both the “2003-2004 Annual School Report” as well as “fiscal year 2004.” The 2003-2004 ASR corresponds to the 2004 fiscal year (i.e., July 1, 2003 to June 30, 2004).

## Statutory Basis and Due Date

Per section 22.1-81 of the *Code of Virginia*, the 2003-2004 ASR Financial Section must be submitted to the Virginia Department of Education by **September 15, 2004**.

**Figure 1. Section 22.1-81, Code of Virginia**

§ 22.1-81. Annual report.

Unless for good cause shown an extension of time not to exceed fifteen days is granted by the Superintendent of Public Instruction, each school board, with the assistance of the division superintendent, shall, on or before September 15 of each year, make a report covering the work of the schools for the year ending the preceding June 30 to the Board of Education on forms supplied by the Superintendent of Public Instruction.

(Code 1950, § 22-54; 1980, c. 559; 1987, c. 205; 1999, cc. 191, 492.)

## Definition of Modified Accrual Basis of Accounting

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

The modified accrual basis of accounting requires the recognition of certain revenue (e.g., fringe benefits, federal grants) when it becomes measurable and available to meet the operational needs of the current period. Therefore, for financial reporting purposes, revenue under certain programs will be recognized prior to being received in cash. Examples of revenue meeting these criteria would be unreimbursed expenditures incurred under federal programs, state funds allocated to a school division for current operations not received by June 30, 2004 (i.e., fringe benefit rollover payments for June 2004 received in early July 2004) and FY 2004 charges for services rendered by the school board but for which payments were not received by June 30, 2004. Similarly, accrued revenue receivable, received in fiscal year 2004 but attributable to fiscal year 2005, will be excluded from this report.

The modified accrual basis of accounting, as it relates to expenditures, requires the recognition of expenditures in the accounting period in which the fund liability is incurred, if measurable. Expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

### Downloading the Excel Template

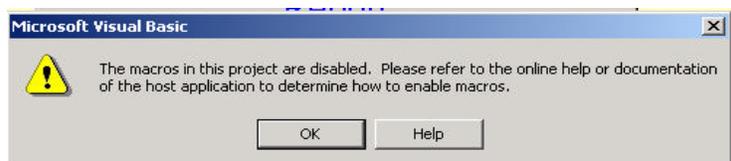
All divisions, including Regional Academic Year Governor's Schools and Regional Special Education, Regional Vocational Education, and Regional Alternative Education Programs are required to submit the 2003-2004 ASR using an Excel template. See Attachment A for specific instructions on how to download the Excel template.

To use the ASR Excel template, you must enable the macros contained in the file. If you get an error message like the one in Figure 2 below, then you either disabled the macros or you need to change the security setting in Excel. When you open the ASR Excel template, Excel should prompt you with an option to “Disable Macros” or “Enable Macros” and you must choose “Enable Macros” to be able to use the template. If you are not prompted with this option, your Excel security levels are set too high. To change your security options, first close the ASR Excel template. While still in Excel, click on “Tools” and “Macro” then select “Security.” You will see three options for security level. Choose the option labeled “Medium” and then click on “OK.” Once you have successfully changed your security level, open the ASR Excel template again and you should see the option to “Enable Macros.”

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### *Trouble Shooting: Macros Disabled Error Message*

Figure 2. Macros Disabled Error Message

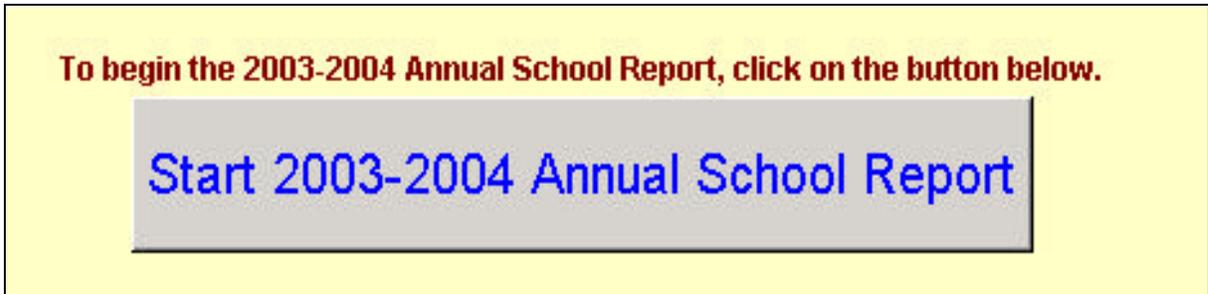


- Problem: Macros in the ASR template are disabled.
- Resolution: Review the instructions provided above and select the option to “Enable Macros” when opening the Excel template.

## Important Reminders Sheet

### “Start” Button

Figure 3. "Start" Button



The “Important Reminders” spreadsheet is displayed after downloading the file. It provides important information regarding the 2003-2004 ASR submission including instructions for contacting the department. The spreadsheet also contains an Excel button to begin the ASR financial section report as shown in Figure 3 above. After this button is selected, the “Contact Information” sheet will appear.

## Contact Information Sheet

### Choosing School Division or Regional Program with Drop-Down Box

Figure 4. Drop-Down Box

| Person(s) responsible for completing the Financial Section of 2003-2004 Annual School Report:   |                      |                      |   |                        |
|---|----------------------|----------------------|---|------------------------|
| <input type="text" value="&lt;SELECT DIVISION&gt;"/>  |                      |                      |   |                        |
| Division / Regional Program Name:   |                      |                      | Division/Program Number:  |                        |
| <input type="text"/>  |                      |                      | <input type="text"/>  |                        |
| Please enter your <b>first</b> name only.<br><b>Do not</b> include a middle name or middle initial.<br><b>Do not</b> include a prefix such as "Dr.", "Mr.", "Mrs.", or "Ms."<br>You may update the information that Excel automatically populates by clicking in the uncolored boxes below. |                      |                      | Please enter a single <b>last</b> name only.<br><b>Do not</b> include a suffix such as "Jr." or "III".<br><b>Do not</b> include hyphens "-" |                        |
| These calls are preformatted. Please enter entire number without using spaces or additional characters.<br>Example:<br><b>8042252025</b><br><b>Do Not</b> include a "1" in front of your area code.   |                      |                      |   |                        |
| <b>First Name:</b>  | <b>Last Name:</b>    | <b>Phone Number:</b> | <b>Fax Number:</b>  | <b>E-Mail Address:</b> |
| <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/>  | <input type="text"/>   |
| <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/>  | <input type="text"/>   |
| <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/>  | <input type="text"/>   |
| Provide the e-mail address to which the status report on your text file submission over the web should be sent.<br><b>REQUIRED</b>  |                      |                      |   |                        |
| <input type="text"/>  |                      |                      |   |                        |

The “Contact Information” sheet contains information for the person responsible for completing the financial section of the 2003-2004 ASR. Select your division or regional program name using the drop-down box provided at the top left-hand corner of the sheet as shown in Figure 4 above. You will be asked to confirm your selection. After the correct division or regional program has been selected, the file will automatically be saved to your computer’s hard drive under **C: \ DOE\_Data \ASRFIN \FY2004\ ASRFINxxx\_04.xls** (where “xxx” is the division or regional program number and “04” is the fiscal year). **Please do not change the file name assigned by the Excel program. There are features used by the Excel file to help you avoid possible errors that rely on the file having the proper name. In addition, changing the name of the final text file will impact your ability to submit the ASR through the Web-enabled process.**

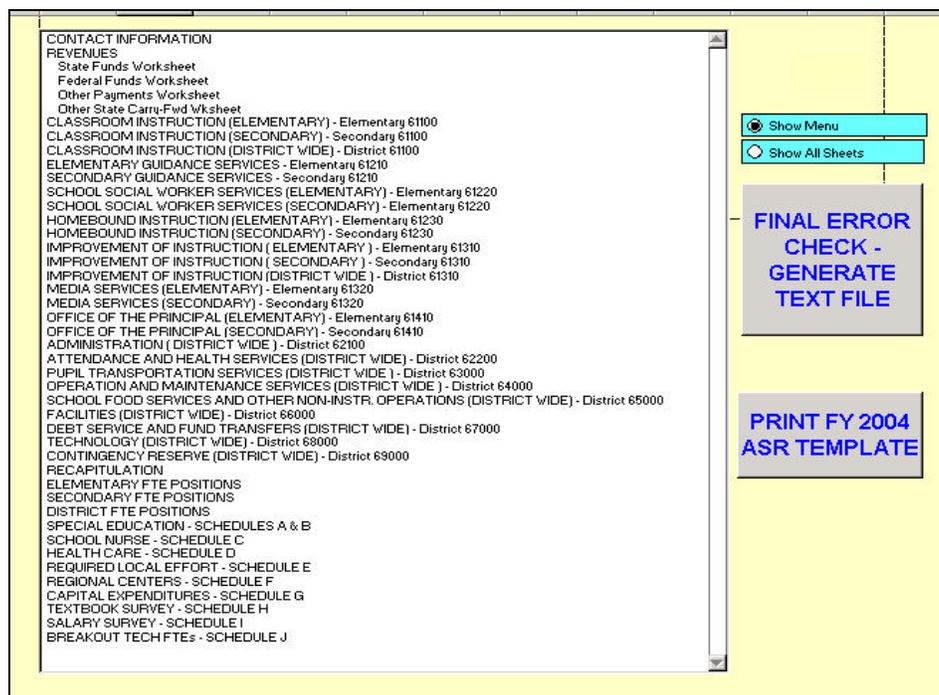
After the file has been saved, please enter the required information following the formatting guidance provided within the sheet for each individual cell. Please note that you are required to provide an e-mail address at the bottom of this sheet. All status messages from the department will be e-mailed to this address after you submit the final text file for the 2003-2004 ASR. **You must select the “Important Reminders” sheet after you have entered all of the information in the Contact Information sheet.**

Figure 5. Important Reminders Tab

|    |   |            |                             |
|----|---|------------|-----------------------------|
| 9  | Do not include a prefix such as "Dr.", "Mr.", "Mrs.", or "Ms."  |            | "Jr." or "III".             |
| 10 | You may update the information that Excel automatically populates by clicking in the uncolored boxes below. |            | Do not include hyphens "-." |
| 11 |   |            |                             |
| 12 |   |            |                             |
| 13 |   |            |                             |
| 14 |   |            |                             |
| 15 | First Name:   | Last Name: | Phone Number:               |
| 17 | John  | Doe        | (804) 555-5555              |
| 18 |   |            |                             |

## Navigating through the Excel Template

Figure 6. Menu



After the “Contact Information” sheet has been completed, you must return to the “Important Reminders” sheet to view a menu of all sheets provided in the workbook (see Figure 6 above). This menu enables you to move easily among the sheets of the workbook by clicking on the sheet names within the list (this requires a single click of the left mouse button). This option displays only two sheets at a time, the “Important Reminders” sheet along with the specific sheet selected. You may either navigate through the workbook using this menu or by choosing to view all sheets by selecting the “Show All Sheets” button that appears to the right of the menu box. If you choose this option, the menu box will no longer be displayed and you must navigate through the workbook by selecting the sheet tabs that appear at the bottom of the screen. You may switch view options at any time by clicking on the “Show Menu” or “Show All Sheets” buttons on the “Important Reminders” sheet.

### Entering and Editing Data

If you are editing data in the Excel template, it is imperative that you do not cut and paste information in any of the worksheets or between the various worksheets. **Cutting and pasting information will break 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, then it is recommended that you download a new template from the department’s web page and re-enter your information.

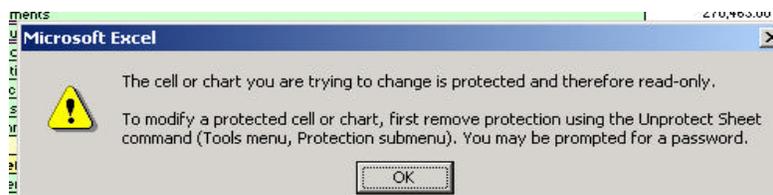
The Excel template limits the cells into which data may be entered depending on the spreadsheet. Excel will provide an error message (as shown in Figure 7 below) if data entry is attempted in a cell that is locked. Cells in the revenue and expenditure sections may be left blank if there is no data to enter. However, there are several sheets that require entries (zero included) in all cells (primarily in Schedules A through J). The Excel template will direct you to make these entries as necessary.

An error message will appear if an invalid entry is made (as shown in Figure 8 below). Certain errors will prevent data entry from continuing. Exceptions to this rule will be addressed in individual spreadsheets. Where required, summing of entries is performed automatically by formula in the spreadsheets. All of the keys normally available in Excel are fully functional allowing movement around the sheets in the usual fashion.

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### *Trouble Shooting: Protected Cell Error Message*

**Figure 7. Protected Cell Error Message**

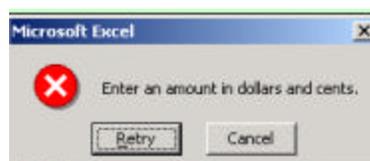


**Problem:** Data Entry was attempted in a protected area of the spreadsheet.  
**Resolution:** Click OK and select a cell where data entry is allowed.

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### *Trouble Shooting: Invalid Format Error Message*

**Figure 8. Invalid Format Error Message**



**Problem:** An invalid character for a revenue amount (i.e., letter or other non-numeric character) was entered.  
**Resolution:** Enter the amount in 0.00 format.

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## Revenue Sheets

The revenue sheets are provided for reporting state, federal, local, and other revenues received during fiscal year 2004. The Revenues spreadsheet is organized by fund category and revenue source code. Please pay close attention to the revenue section for the 2003-2004 ASR as some revenue source codes have been added or revised (see Attachment B for more detail). Revenue source codes for federal funds are displayed according to the Catalog of Federal Domestic Assistance (CFDA) coding system (without the decimal).

## Sales Tax

Based on guidance provided by the Virginia Auditor of Public Accounts (APA), the department is providing both the one-month and two-month accruals (available later in August) for State Sales Tax on the following Web site:

[http://www.pen.k12.va.us/VDOE/Finance/Budget/cdc/asr\\_other.html](http://www.pen.k12.va.us/VDOE/Finance/Budget/cdc/asr_other.html)

**The ASR template for 2003-2004 will preload the one-month accrual State Sales Tax data.** Please note, as was stated in the 2002-2003 ASR instructions, the APA has stated that local school divisions may accrue one or two months of Sales Tax revenues (per GASB 33 and GASB 34). Because local school divisions have the option of reporting one-month 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.

## Pre-loaded Revenues

Fiscal year 2004 state and federal revenues that are reported on your division's Adjusted Locality Ledger will automatically load to the revenue source code lines in the Revenues sheet of the Excel template. In addition, the fiscal year 2003 end-of-year balances reported on the fiscal year 2003 ASR will also be pre-loaded to the fiscal year 2004 beginning of year balances section of the Revenues sheet. This feature greatly minimizes the need to make manual entries of revenue data into the template. Please compare the amounts that appear on the template with the documents described below. Please note that you may change the state and federal pre-loaded amounts but you will be required to provide an explanation for any change made to pre-loaded state funds and carry-forward balances. You may review and edit your explanations at any time by selecting the button that appears at the top of the Revenue sheet. All of the following reports can be downloaded from the Department of Education's Web site at the following address by clicking on the link named "Attachments and Revenue Reports."

[http://www.pen.k12.va.us/VDOE/Finance/Budget/cdc/asr\\_other.html](http://www.pen.k12.va.us/VDOE/Finance/Budget/cdc/asr_other.html)

- **Locality Ledgers** – The cash basis locality ledger lists all cash receipts paid by the Department of Education to school divisions in fiscal year 2004. The adjusted locality ledger has been modified for Basic Aid end-of-year adjustments, fringe benefit accruals, and for the one-month Sales Tax accrual. The payments listed in the adjusted report are loaded to the ASR Excel template when a division is selected in the "Contact Information" sheet of the Excel template.
- **Basic School Aid** – Include the adjusted entitlement for Basic Aid from **item 3** of the "End-of-Year Adjustment to Basic Aid" report, which can be downloaded from the department's Web site noted on the previous page. The adjusted Basic Aid entitlement reflects reductions to the school division's Basic Aid payment where overpayments were made in other accounts during the fiscal year. The correct adjusted Basic Aid amount is loaded to the ASR when a division name is selected in the "Contact Information" sheet of the Excel template.
- **Fringe Benefits** – Report the accrued fringe benefit entitlements from the "Fringe Benefit Accruals" report, which can be downloaded from the department's Web site noted on the previous page. These amounts are loaded to your ASR when you select your division name in the "Contact Information" sheet of the Excel template.

### Itemizing Certain Revenues

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

- **Other State Funds Worksheet** – Used to itemize state funds that are listed under revenue source code 240400 (Other State Funds) and not under separate revenue source codes on the Revenues sheet. This sheet can be accessed directly by selecting the button titled "Show Sheet" that appears on line 240400 (Other State Funds) of the Revenues sheet. Enter the description of the revenue in the description column (column C) and the amount of the revenue in the amount column (column D). Excel will automatically sum the amounts entered in column D of the spreadsheet and will transfer the total to line 240400 (Other State Funds) on the Revenues sheet. To return to the Revenues sheet from the Other State Funds worksheet, select the button labeled "Return" located to the right of the amount column.
- **Other Federal Funds** – Used to itemize federal funds (passed directly to a locality) that are listed under revenue source code 99999 (Other Federal Funds) for which specific source codes are not provided. The functionality of this sheet is similar to the "Other State Funds Worksheet."
- **Other Payments Worksheet** – Used to itemize other funds that are listed under revenue source code 1901020 (Other Payments from Another County or City). For example, funds received by a regional program to host a conference or

seminar should be posted here. The functionality of this sheet is similar to the worksheets listed above.

- **Other State Carry Forward Worksheet** – Used to itemize any carry-over state funds from state agencies other than the Department of Education. Like the worksheets described above, you will be required to describe each source and amount individually.

**Beginning of Year Balances and Carry-Forward Amounts** - A revenue recapitulation section is provided at the end of the Revenues sheet. Please review these totals before proceeding to other sections of the workbook. There are also two sections provided to report balances carried forward from the previous fiscal year (2003). As noted above, the fiscal year 2003 end-of-year balances reported on the fiscal year 2003 ASR will be pre-loaded to the fiscal year 2004 beginning of year balances section of the Revenues sheet.

- **Beginning of Year Carry-Forward Balances** – This section of balances is a subset of the total balances reported in the "Balances at the Beginning of Year" section. This section is provided for reporting only those beginning-year balances for state funds that divisions are authorized to carry forward. Otherwise, pursuant to section 22.1-100, *Code of Virginia*, “all sums of money derived from the Commonwealth that remain unexpended in any year in any school division shall revert to the fund of the Commonwealth from which derived unless the Board of Education directs otherwise.”

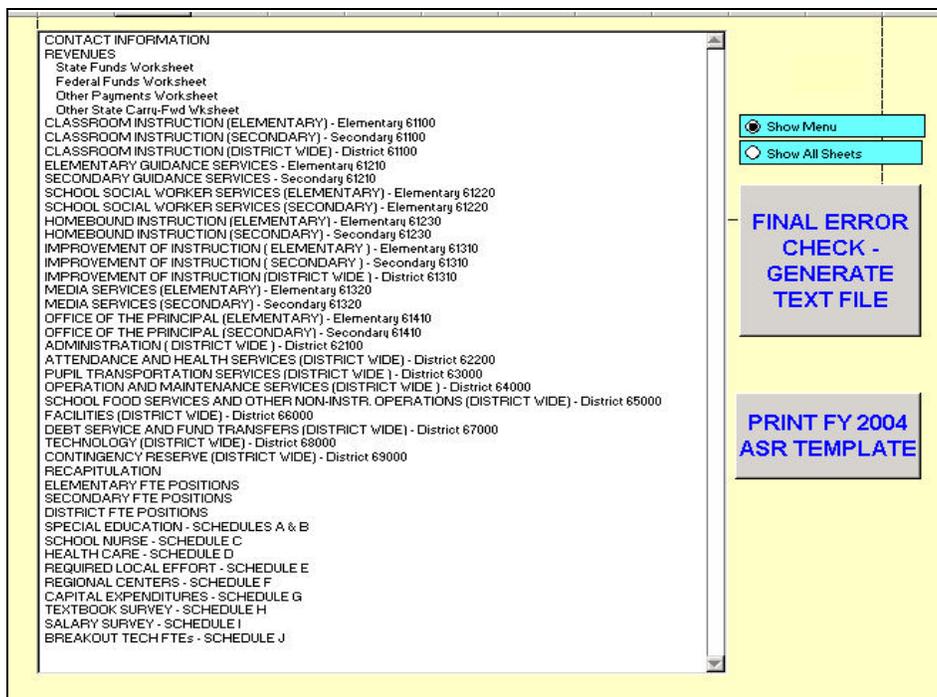
## Expenditures Sheets

The spreadsheets titled “Elementary 61100” through “District 69000” comprise the set of 25 expenditure spreadsheets. Enter expenditure amounts in the appropriate expenditure categories. Excel will automatically calculate row and column totals for all of these sheets.

In order to complete the 2003-2004 ASR, the division should generate a trial balance of expenditures for the period of July 1, 2003, through June 30, 2004. This report should include amounts that are owed if services or goods were received by June 30, 2004, even if payments were not made until after June 30, 2004. This includes amounts that will be paid to teachers and other personnel during summer 2004 against active contracts for the 2003-2004 school year. Since this report is due to the Department of Education by September 15, 2004, it is understood that all audit adjustments may not be recorded in time to be reflected in the submitted report. The report should be submitted by the September 15 due date with as many adjustments as practicable. Auditors are aware of this time constraint and should consider this when reviewing the report.

## “Final Error Check - Generate Text File” Button

Figure 9. Final Error Check – Generate Text File



The “Final Error Check – Generate Text File” button, located on the “Important Reminders” sheet, launches a program that checks the Excel template for errors, including whether the revenues, expenditures, and schedules are complete and pass all edit checks. The program will stop each time an error is detected and will provide directions for correcting the error. After each error is corrected, the “Final Error Check – Generate Text File” button must be selected again. After all errors have been corrected and the file has been completed, this button produces the “Final Check-Generate Text File” sheet that is used to proof any data warnings (further explained below). This sheet also includes the button to produce the final text file that must be transmitted to the department’s Web site. Please note that all errors must be corrected in order for the “Final Error Check – Generate Text File” sheet to appear.

Once the “Final Check-Generate Text File” sheet is opened, please review all of the potential errors and data warning messages that are listed. These data warnings identify entries that were outside expected ranges of values, but this does not necessarily mean that they are incorrect; the messages appear so that the data provided can be verified before final submission. You will also receive a warning message if your division has not met the required local effort calculation contained in Schedule E (see Attachment B for more detail). If your division failed to meet fiscal year 2004 required local effort, please notify budget office staff at (804) 225-2025 for further instructions as soon as you have completed your ASR.

Please review all warnings to see if any data revisions are necessary. After you have completed your review of the possible errors and made any necessary revisions, you must select the "FINAL ERROR CHECK - GENERATE TEXT FILE" button in the "Important Reminders" sheet again. If you have reviewed the warnings and feel confident that the data are correct without additional changes, press the button labeled "Possible Errors Reviewed and All Corrections Complete - Generate Text File" to produce your text file (see Figure 10). Please note that the department will review the list of possible errors and may contact you for further explanation.

Figure 10. Possible Errors Reviewed and All Corrections Complete – Generate Text File

| FUNCTION  | OBJECT | DESCRIPTION | Amount You Entered | "Comparison" Amount | Warning Message                   |
|---|--------|-------------|--------------------|---------------------|-----------------------------------|
| <b>POSSIBLE ERRORS REVIEWED AND ALL CORRECTIONS COMPLETE - GENERATE TEXT FILE</b> |        |             |                    |                     |                                   |
|   |        |             |                    |                     | <b>PRINT FY 2004 ASR TEMPLATE</b> |

### Special Reminders

The following instructions have been developed for items that require special treatment and provide additional detail that will assist you in recording expenditures under the proper classifications. The function/object code structure document (see Attachment D) includes the codes required to complete the 2003-2004 ASR. Only those function/object codes listed on the Excel template will be accepted on the 2003-2004 ASR.

- Clarification on reporting Literary Fund loan revenue and Virginia Public School Authority ("VPSA") school construction loan revenue:** School construction loans from the Literary Fund or the VPSA should be reported as local revenue since they are considered debt of the locality. On the Revenue sheet, you should report all VPSA and Literary Fund loan revenue in section L in revenue source codes 4104010 and 4104020. If you received a Literary Fund Subsidy loan, only the subsidy portion (or grant portion that is not paid back to the state) of the loan should be reported in revenue source code 410406 as state revenue. On Schedule G, do not report capital expenditures paid from VPSA or

Literary Fund revenue as state revenue. This will cause your Required Local Effort in Schedule E to be reported incorrectly.

- **Clarification on Reporting Contractor Payments Under Object Code 3000 “Purchased Services”** – Professional service fees such as Architecture and Engineering Fees may be included in object code 3000 but should **not** include payments to contractors, builders, developers, or vendors for **capital outlay**. All capital outlay expenditures, whether by contract or for school division personnel, should be coded in the object code 8100 or object code 8200 series only.
- **Pupil Transportation:** The Annual Pupil Transportation Report will be mailed to school divisions in August 2004 under separate cover. Divisions must report expenditures under the Pupil Transportation function (63000) and Technology Pupil Transportation sub-function (68300) of the ASR that balance to the expenditures that are reported in the Annual Pupil Transportation Report.
- **Part-time Personnel** - Combine the salary and wage expenditures of part-time personnel with those of full-time personnel and include these expenditures on the object code line with regular salaries and wages. (Calculate the corresponding portion of an FTE for part-time personnel and include this with the other FTEs under the appropriate object codes.) For additional guidance on how to prorate FTEs for part-time personnel, see “Definition of an FTE” in this attachment.
- **Object Code 2800 (Other Fringe Benefits)** - Include annual and sick leave payments for personnel who terminate employment. Also, report pension/retirement plans that are specific to your locality under this object code in the appropriate functions.
- **Functions 66100 through 66600, Object Code 8100 or 8200 (Facilities)** - Do not record payments for school construction or renovation under the purchased services object codes. Use the 8100 or 8200 object codes in Facilities (66000) only.
- **Function 68000, Object Code 5001 (Telecommunications)** - Include telephone charges for line service for the Electronic Classroom program and Internet access.
- **School Construction and Renovation** – Include all expenditures related to school construction and renovation under function 66000 (Facilities) only.
- **Function 61100, Object Code 3000 (Purchased Services)** - Report state payments to mental health/mental retardation institutions and tuition payments for the Schools for the Deaf and the Blind made by the department on behalf of the school division here.

- **Function 61100, Object Code 1120** – Report salaries for speech therapists that are considered instructors under this category in the elementary or secondary cost centers as appropriate.
- **Debt Service (Function 67100)** - 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 as an expenditure on the ASR in object codes 9100 (Redemption of Principal) and 9200 (Interest).

Funds transferred by the school division to a local governing body to cover debt service payments on behalf of the school division should be reported in object 9300 (Fund Transfers – Principal & Interest).

- **Leases** - Payments for operating leases should be treated differently than payments for capitalized leases such as with a lease-purchase agreement. Operating lease payments should be coded under object code 5400 (Leases and Rentals) under the applicable Function/Activity category. **Beginning with the 2003-2004 ASR, capitalized lease payments for lease-purchase agreements should be coded under function 67000 object code 9250.**
- **Reporting Balances from “Other” Funds** – All funds controlled by the local school board must be reported on the 2003-2004 ASR including textbook funds, Lottery and School Construction escrow funds, school food fund, etc., regardless of how these funds are accounted for at the local level. Beginning-of-year and year-end balance lines are part of the ASR template (in the revenues and recapitulation sheets) in order to account for these balances.
- **Reporting Expenditures Made from “Other Fund” Revenues** – Any funds that were actually expended for goods or services that originated from the special funds noted above should be reported among the appropriate object codes within the expenditures section. For example, if funds from the division textbook fund were used to purchase textbooks, the expenditure should be recorded in object code 6020 in the appropriate function.

### “Elementary” and “Secondary” Proration of Expenditures

Expenditures and FTE positions should be prorated between kindergarten through grade 7 (as elementary) and grade 8 through grade 12 (as secondary).

### 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 reason for requiring regional programs to submit an ASR is to account

specifically 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 from local revenue 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 state funds through to the program, then these expenditures should be recorded in function 67300 object code 9700. In the case of regional vocational education programs, where state funds were paid directly to each of the participating school divisions, the state funds passed through the school division should also be reported as expenditures in function 67300 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. 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.

Please see Attachment B, which explains the Non-Instructional Support Position FTE Calculator, a new feature of the 2003-2004 ASR. This calculator is a supplemental tool provided to assist school divisions and regional programs with FTE reporting, and is an optional feature.

- **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 is required for **all** regional programs.
  
- **Data Entry in the ASR:** As described in the expenditures paragraph above, the 2003-2004 ASR has been modified to specify regional program expenditure reporting by program type. 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 in fiscal year 2004 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, 2004, 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.

## Recapitulation Sheet

### Review Expenditure Summary

The Recapitulation sheet summarizes the data provided in the expenditure sheets and provides a section for reporting end-of-year carry over balances. The expenditure recapitulation is automatically summed by category based on the data entered in each of the expenditure worksheets. This sheet has been revised to provide you with information on the breakout of expenditures by function from the FY 2003 ASR submission. This information is provided to assist you in determining whether expenditures by function in the FY 2004 ASR are properly arrayed, in comparison to prior year data. Please review these category totals before continuing with the workbook.

### Enter End-of-Year Carry Forward Balances

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

**Section 1, “Balances at Close of Year” is used to calculate your official year-end balance. This section must include all of your year-end balances, including the carryover balances itemized in Section 2. If you do not include your carryover balances from Section 2 in Section 1, your ASR will not balance.**

Report the total balances that will be carried forward into the next fiscal year from the school operating fund, school debt fund, school construction fund, textbook fund, Lottery escrow fund, school food fund, district funds, federal funds, and other funds in this section.

**Section 2, “End of Year Carryover Balances,”** requires you to report the portion of your year-end balances that consist of state and/or local carryover funds. As communicated in Informational Superintendent's Memorandum No. 96, dated May 7, 2004, budget language permits the carry over of unexpended state and local funds as of June 30, 2004, for the following Direct Aid accounts only:

- SOL Remediation (Local Share of Matching Requirement Only)
- SOL Remediation (State Share Only)
- SOL Algebra Readiness (Local Share of Matching Requirement Only)
- SOL Algebra Readiness (State Share Only)
- School Construction Funds (Local Share of Matching Requirement Only)
- School Construction Funds (State Share Only)
- Lottery (Local Share of Matching Requirement Only)
- Lottery (State Share Only)

## Full-Time Equivalent (FTE) Positions Sheets

“Elementary” and “Secondary”

As with expenditures, FTE positions should be prorated between kindergarten through grade 7 (as elementary) and grade 8 through grade 12 (as secondary).

### Definition of Full-Time Equivalent (FTE)

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

Reported FTEs must correspond to reported personal service expenditures. If an expenditure has been entered on an expenditure sheet, the corresponding FTE sheet will prompt you to enter the number of corresponding FTEs. Similarly, if an FTE position is reported on an FTE sheet, and there is no corresponding expenditure reported, an error message will be displayed until an expenditure is entered or the FTE position is removed.

When there are both personal service expenditures and FTE positions reported, the average salary for the FTE classification will automatically be calculated in column E. If the average salary calculation appears unusually high or unusually low, an error message (as shown in Figure 12) will be displayed to the right of the classification line. This notification is provided for your information only; it will not prohibit you from continuing.

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### *Trouble Shooting: Out of Normal Range Error Message*

Figure 11. Out of Normal Range Salary Error Message

|   |              |               |  |
|---|--------------|---------------|--|
| 3 |              |               |  |
| 4 | AVG. SALARY  | FTE POSITIONS |  |
| 5 | 1,000,000.00 | 5.00          | Average salary appears out of normal range. Please correct or continue if correct. |
| 6 | N/A          |               |  |

|                    |  |
|--------------------|--|
| <u>Problem:</u>    | The calculated average salary for the FTE classification is unusually high or unusually low. |
| <u>Resolution:</u> | Adjust the expenditure or FTE entry accordingly.   |

---

At the bottom of the “District FTE Positions” spreadsheet, enter the number of positions paid from federal funds, for all cost centers, districtwide. This is a required field. If there were no positions paid from federal funds, you must enter a zero.

### Additional Guidance for Calculating Full-Time Equivalent (FTE) Positions:

- **Guidance for calculating FTEs for both instructional and non-instructional support positions on the Annual School Report:**

- ✓ **Instructional Positions** – For ASR reporting purposes, the number of FTE positions must be calculated for instructional employees who work hours in addition to the regular work day or contract period or who do not work the duration of the contract. For instructional positions that work additional hours beyond their regular work day or contract period, report these positions as greater than one FTE position at the same proportion of the additional hours of work for the year to 1,100 hours (1,100 hours is used as the number of hours worked annually by one instructional FTE and is based on a 200-day contract multiplied by 5.5 hours of instruction per day). This adjustment is necessary to proportionally offset any compensation paid for working additional hours beyond the regular work or contract day with a corresponding partial FTE. For example, if a school division employee worked 110 hours during the year in addition to their regular work or contract day and they were compensated for these additional hours, then the FTE position for that employee would be reported as follows:

- a)  $110 / 1,100 = .10$  (additional hours worked during the year in proportion to 1,100 hours for one FTE);
- b)  $1 + .10 = 1.10$  (number of FTE positions to be reported for this employee on the ASR).

For instructional positions that do not work the full contract period, summer school teachers, and substitute teachers, use the same methodology described above to determine how to prorate a FTE position. For example, if your school division does not track substitute teacher hours and/or pay a standard hourly rate so that the hourly rate could be divided into the total substitute expenditures to derive the total hours, the following methods can be used to calculate a proxy number of substitute teacher FTEs:

#### Example 1

1. Average Daily Rate of Pay = \$42.00
2. 5.5 Instructional Hours Daily
3.  $\$42/5.5 = \$7.64$  Hourly Rate
4. Your total substitute teacher cost = \$19,000
5.  $\$19,000/\$7.64 = 2,486.91$  Total Hours
6. 1,100 Instructional Hours = 1 FTE
7.  $2,486.91/1,100 = 2.26$  FTEs.

#### Example 2

1. Full Days Taught by Substitute(s) During the School Year = 700
2. 200 Days = Contract Period for One Full-Time Teacher
3.  $700 \text{ Days} / 200 \text{ Day Contract Period} = 3.5$  FTEs.

Please review the cell comments contained in the elementary, secondary, and district-wide FTE worksheets of the ASR for more information on the methodology that can be used to calculate instructional FTE.

- ✓ **Non-Instructional Support Positions** - In an effort to improve the accuracy and consistency of reporting non-instructional support position FTEs across school divisions, the department has prepared a FTE calculator to provide users with a standardized tool to calculate an FTE count based on a standard 40 hour work week for positions that may have been filled for different numbers of hours per week and/or for varying periods during the year. The FTE calculator, which should be used for non-instructional support positions only, is a supplemental tool only and is not required. **Whether you use the FTE calculator or not, all non-instructional support position FTEs should be calculated based on a 40 hour work week. Please note that when you calculate FTEs for positions that work less than 40 hours per week, the average salary calculated for that FTE category will be higher than the actual salary paid per position; however, for purposes of ASR reporting, the key is to report FTE based on a standard 40 hour work week. The average salary calculated will reflect what the salary would be if the position was filled for 40 hours per week.**

For purposes of the ASR, one FTE is based on a 40-hour work week for the duration of the contract period, whether it is a 9, 10, 11, or 12-month contract. The following is a sample FTE calculator. This FTE calculator can be accessed from each of the three FTE worksheets found in the ASR Excel template.

Figure 1: Non-Instructional Support Position FTE Calculator (Optional Tool Only)

| Non-Instructional Support Position FTE Calculation Tool (Do Not Use for Instructional Positions - Teachers, Teacher Aides, and Substitute Teachers):               |                                     |                |   |     |
|--|-------------------------------------|----------------|---|-----|
| Use for Non-Instructional Support Positions For (1) FTE Category at a Time (for example, up to 20 "FTE Category - Groups" of Function 6300, Object 319 employees): | Head Count of Individuals per Group | Hours Per Week | % of Year or Contract Position was Filled | FTE |
| FTE Category - Group 1   |                                     |                |   | -   |
| FTE Category - Group 2   |                                     |                |   | -   |
| FTE Category - Group 3   |                                     |                |   | -   |
| FTE Category - Group 4   |                                     |                |   | -   |
| FTE Category - Group 5   |                                     |                |   | -   |
| FTE Category - Group 6   |                                     |                |   | -   |
| FTE Category - Group 7   |                                     |                |   | -   |
| FTE Category - Group 8   |                                     |                |   | -   |
| FTE Category - Group 9   |                                     |                |   | -   |
| FTE Category - Group 10  |                                     |                |   | -   |
| FTE Category - Group 11  |                                     |                |   | -   |
| FTE Category - Group 12  |                                     |                |   | -   |
| FTE Category - Group 13  |                                     |                |   | -   |
| FTE Category - Group 14  |                                     |                |   | -   |
| FTE Category - Group 15  |                                     |                |   | -   |
| FTE Category - Group 16  |                                     |                |   | -   |
| FTE Category - Group 17  |                                     |                |   | -   |
| FTE Category - Group 18  |                                     |                |   | -   |
| FTE Category - Group 19  |                                     |                |   | -   |
| FTE Category - Group 20  |                                     |                |   | -   |
| TOTAL FTE FOR THIS CATEGORY:   |                                     |                |   | -   |

**PRESS TO PRINT FTE CALCULATOR**

Your calculations will NOT be linked to the FTE section. You need to manually enter your calculated FTE into the appropriate cell.

In this example, each **group** should represent a number of non-instructional support employees (for instance, bus drivers or cafeteria staff), from one to 3,000, recorded in the same FTE category but employed for different hours

per week and/or varying periods during the year. You may use as many groups as you need. If you need more than 20 groups, please contact Budget Office staff at (804) 225-2025 to request additional groups to be added to the worksheet. **Head count** refers to the number of individuals (unprorated) who were employed for the same “**percent of year or contract position was filled**” and “**hours per week.**” **Hours per week** refers to the number of hours per week each **group** of individuals was employed.

In **Figure 1** above, there are three “groups” of employees that make up one FTE category defined as bus drivers (ASR Function 63000, object 1170). This school division employed 24 individuals for 5.5 hours per day during fiscal year 2004 as bus drivers. Of the 24 individuals, 21 were employed for the full 10-month contract period and were reported as 100%. Two of the individuals were employed for only 8 months of the 10-month contract and were reported as 80%. The remaining bus driver was employed for 4.3 months of the 10-month contract and was reported as 43%. All of the positions were employed for 27.5 hours per week. To illustrate the calculation, the hours worked in one week by group 1 individuals (at 100% of contract) is divided by the standard 40-hour week, so that each bus driver works 69% of the week (27.5 hours/40 hours). The 69% figure is weighted at 100% (for 100% of the contract) and then multiplied by the headcount of 21 to yield an FTE count of 14.44 for group 1. The same calculation is used for group 2 and 3 bus drivers, so that the hours worked by the 24 bus drivers in all three groups represents 15.83 FTE for fiscal year 2004.

For instances where one or more employees worked more than 40 hours per week, please report these employees as a separate **group** and include the additional hours above 40. “**Percent of year or contract position was filled**” refers to the percent of year, or contract, the position was filled for each group. For example, a technology specialist on a 12-month contract who leaves after 7 months should be coded as 58.33% (or 7/12ths of the contract period). If the contract period was for 10 months, the specialist would be reported as 70% (or 7/10ths of the contract period). Once you have entered all required data for a particular FTE category, simply enter the result of the FTE calculation into the appropriate cell in the FTE worksheets.

To assist with the identification of those positions that are non-instructional in nature, the worksheets for the elementary, secondary, and district-wide cost centers highlight those non-instructional positions for which the FTE calculator option could be used.

If your division superintendent also acts as the director of a regional program, then follow the applicable example below to adjust your Superintendent FTE:

**Special Case: School Division Superintendent Also Serving as Program Director of a Regional Program:**

a.) If the regional program pays a portion of the superintendent's total salary, report this payment on the ASR for the regional program as a "Transfer Payment" from the regional program to the school division and report the superintendent FTE position as "0" on the regional program's ASR report (report the division superintendent FTE on the school division's ASR report).

b.) If the regional program pays the division superintendent a salary amount in the capacity as program director that is above the full-time salary as the division superintendent, code the superintendent as a partial FTE on the regional program's ASR report using either hours of service provided in the regional program based on the superintendent's regional program salary in proportion to the superintendent's total annual salary (example: \$4,000 regional program salary payment divided by \$90,000 total salary equals 0.04 FTE to be reported on the regional program's ASR report).

### **Exception to FTE Reporting Requirement**

**Board Member Reporting** – School divisions must report the number of board members on the District FTE sheet on a head count basis, not on an FTE basis. Report all board members whether or not the school board members are paid. Error checks will prevent the completion of the ASR until board members have been included.

## **Supplemental Schedules**

### **Schedules A & B: Special Education**

Provide the amount of funds expended in your school division specifically for special education and related services during fiscal year 2004. Your report must include all costs associated with providing special education and related services to children and youth with disabilities that are above and beyond the costs of providing regular education programs to non-disabled students. Do not include costs associated with capital outlay or regular education programs and services.

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

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

Expenditure data provided for lines 23 through 36 should include professional personnel, para-professional personnel, indirect personnel costs, travel, materials, equipment, tuition payments, transportation, and any other expenditure that can be attributed to a particular disability area. Line 37 should include all expenditures associated with the

administration of special education programs, student testing and evaluation, delivery of related services, and all other expenditures that cannot be attributed to a specific area in lines 23 through 36.

December 1 child count data will load automatically to assist school divisions in coding special education expenditures by disability category. Per pupil expenditures will be provided using the expenditure information and the December 1 child counts 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 C: School Nurses**

Instructions are included on the spreadsheet in the Excel template.

**Schedule D: Health Care Costs**

Instructions are included on the spreadsheet in the Excel template.

**Schedule E: Required Local Effort**

The Department of Education began collecting required local effort information using Schedule E in FY 2003. Only regular school divisions (numbers 1 to 207) are required to submit this schedule. Please note that the sheet automatically calculates the required information based upon entries in other parts of the FY 2004 ASR (including capital expenditures reported in Schedule G) and does not require any additional data entry for completion. 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 local effort for FY 2004, please contact budget office staff as soon as possible for further assistance.)

**Schedule F: Regional Programs Only**

Schedule F is to be completed by regional programs (or by fiscal agents on behalf of regional programs) only. 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 expenditure made by a participating school division providing resources for 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 by the regional program in revenue code 1901010.

**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 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 F178] of the template before completing Schedule F.) If you fill out the revenue section before completing Schedule F, the schedule will be appear based upon the percent of service allocated by 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 2004, then you need to: (1) delete your entry in cell F178 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 each participating school division. 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 G: Capital Outlay**

The information provided in this schedule is used for calculating Table 15 of the *Superintendent's Annual Report for Virginia* (Total & Per Pupil Expenditures for Operations) and for calculating capital expenditure exclusions on Schedule E (Required Local Effort) in the 2003-2004 ASR. The following capital expenditures reported in your 2003-2004 Annual School Report that were paid from federal or state funds should be excluded from Table 15 as well as from required local effort:

- Object codes 8100-8120 (Facilities - Functions 66100-66600, Technology - 68800, and Contingency Reserve - 69800)
- Object code 8200 (all functions)
- Object codes 8210-8220 (Technology - 68800 and Contingency Reserve – 69800)
- Total expenditures reported in sub-function 67100 (Debt Service and Capital Lease Expenditures)

### **Schedule H: Textbook Revenues and Expenditures**

Instructions are included on the spreadsheet in the Excel template.

### **Schedule I: FY 2004 Salary Survey**

The information provided in this schedule is used to compile the annual salary report that is required by the General Assembly (Item 146 B.9. of Chapter 4, 2004 Acts of Assembly, Special Session I). This data is required by September 15, 2004, with the rest of the ASR submission in order for the department to meet the December 1, 2004, reporting requirement. General instructions for this schedule are provided in the Excel template. Please note, however, that if you had no principals and/or assistant principals for a division or regional program in FY 2004, you will be asked to verify this by selecting a check box that appears in the schedule. In addition to FY 2004 salary data, you will be required to provide information regarding budgeted salaries and FTEs for teachers, principals, and assistant principals for FY 2005. If you do not plan to employ principals and/or assistant principals in FY 2005, you will also be required to verify this using a check box. 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 2005, 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 2005 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 2004 actual data.

### **Schedule J: Elementary/Secondary/District-wide Breakout of Instructional Technology FTEs**

Schedule J collects information regarding instructional classroom and instructional support expenditures and FTEs reported in technology subfunctions 68100 and 68200. This information will be used to help calculate SOQ funded instructional salaries as well as SOQ prevailing support positions and salaries in future biennia. All school divisions and regional programs must provide these data.

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").

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 in the template prevents completion of the ASR in this instance.)

## Final Error Check – Generate Text File

### Error Checking Process

As described previously, the “Important Reminders” sheet contains a button called “Final Error Check – Generate Text File.” This button displays the error status of the ASR report including whether the revenues, expenditures, and schedules are complete and pass all edit checks contained in the Excel template. All errors found during the edit check process will generate prompts and must be corrected before continuing with the report. After all sections of the FY 2004 ASR are completed without error, a sheet labeled “Final Check – Generate Text File” will appear. This sheet will provide you with all data warnings identified and request that you review the potential errors prior to producing the final text file. **As with last year’s ASR, the Excel template does not include the Superintendent’s Certification Forms. These forms will be generated after you have successfully transmitted your text file and Excel workbook to the department’s Web site.**

### Superintendent’s Certification Forms

After you have reviewed all potential errors in the “Final Error Check – Generate Text File” sheet, if applicable, you must click on the button labeled “Generate Text File for FY 2004 ASR” to generate the text file used to transmit your ASR data to the department’s Web site. The text file is generated by clicking on the button labeled “Generate Text File for FY 2004 ASR.” The text file will automatically be saved to your computer’s hard drive under [C:\DOE\\_Data\ASRFIN\FY2004\ASRFINxxx\\_DATA\\_04.txt](#) (where “xxx” is the division or regional program number and “04” is the beginning school year). Please do not change the file name generated by the program.

Once you have successfully generated your text file, the next step is to transmit the file to the department’s data collection Web site. Please review the instructions included on the following Web site that provide detailed instructions for completing and submitting your ASR through the department’s Web site:

<https://eb01.vak12ed.edu/ssws>

Once the text file has been uploaded through the department’s Web-enabled system, the school division or regional program contact person listed on the “Contact Information” worksheet of the ASR will receive an e-mail indicating that the department has received the submission. The e-mail will also state that the division or regional program may review the data submitted. **However, the Superintendent’s Certification will not be made available to the division or regional program until budget office staff at the department have reviewed any warning messages or possible errors and determined**

**that no ASR data revisions are required based on the review of the warnings report.** If possible revisions are needed, then DOE staff will contact the division or regional program for clarification or to discuss required changes. Once a revised report is submitted or DOE staff concur with a division or regional program that the text file submission is acceptable, then the division or regional program will receive a second e-mail transmission indicating that the Superintendent's Verification Report, including the Superintendent's Certification, is available and ready for signature.

The Superintendent's Verification Report has an additional section for 2003-2004 called "**ASR Warnings Report**" based on the possible errors reported on the "Final Check – General Text File" worksheet. This additional page will contain all warning messages and possible errors that are shown in the Excel template. Superintendents should carefully review these messages prior to signing the certification, especially if a school division receives a warning message that it is not in compliance with meeting required local effort.

### **Submitting the ASR Excel Template and Signed Superintendent's Certification Forms**

Beginning with 2003-2004, you will **not** be required to e-mail your completed ASR Excel template to [K12budget@mail.vak12ed.edu](mailto:K12budget@mail.vak12ed.edu). Instead, you will be asked to **upload** your completed ASR Excel template from <https://eb01.vak12ed.edu/ssws> once you have been approved by the department to print your Superintendent's Certification page. Please note that you will not be able to print the Superintendent's Certification page until you have successfully uploaded your completed ASR Excel template. Please make sure you select your final completed Excel template to avoid any delays in printing your Superintendent's Certification page.

Once you have completed the Superintendent's Certification Report, please mail a hardcopy of the Superintendent's Certification form, signed by the division superintendent, to the department at:

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

Thank you for completing the 2003-2004 Annual School Report – Financial Section.