



2006-2007 Annual School Report Financial Section

Virginia Department of Education

2006-2007 Annual School Report Financial Section

**2006-2007 Annual School Report
Financial Section (ASRFIN) Instruction Manual
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Introduction and General Instructions

The Annual School Report Financial Section (ASRFIN) provides financial data on Virginia's public education programs to the Superintendent of Public Instruction, the Governor of Virginia, the Virginia General Assembly, the United States Department of Education, and the general public. The ASRFIN is used to collect data from 136 school divisions and 65 regional programs in Virginia. The data is used, in part, to help make future funding decisions both at the state and at the federal level. This document provides instructions for completing the 2006-2007 ASRFIN, and is organized into sections that are similar to the layout of the ASRFIN Excel template.

Statutory Basis and Due Date

Section 22.1-81, *Code of Virginia* (Figure 1), requires each school division and regional program to submit its 2006-2007 ASRFIN to the Virginia Department of Education by **September 15, 2007**. For the September 15th submission to be extended, a school division must submit its request, in writing, to the Department of Education Budget Office prior to the September 15, 2007 deadline,

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.)

General Instructions

The ASRFIN Excel template is protected and designed for data entry only. The template should not be modified or altered in any way. This includes the template that you download and store on your hard drive. If you submit an ASRFIN file to the Virginia Department of Education (department) that has been altered and/or modified and this file is identified in the course of the department's review, it will not be accepted because data integrity may be compromised. It is very important that the template remain protected so as not to change any formula-driven calculations or worksheet links, as this data is used for a variety of purposes, including the *Superintendent's Annual Report for Virginia*, Standards of Quality (SOQ) funding, General Assembly reports, and some federal funding calculations. If an altered template is submitted, but not identified by the department during its review process, and funding to a division or regional program is reduced because of the alteration, the department may not be able to correct the funding deficiency.

All divisions and regional programs, including jointly-operated regional programs and divisions, are required to submit a 2006-2007 Annual School Report Financial Section (ASRFIN). Instructions for completing the ASRFIN are provided in this manual, as well as in the ASRFIN Excel template itself. Attachment B to the Superintendent's Memorandum highlights changes and clarifications to the 2006-2007 ASRFIN Excel template, which are also included in this manual. Please read all of the instructions in this manual, as well as those provided in the ASRFIN Excel template and other attachments, to ensure the accuracy of your 2006-2007 ASRFIN submission. The ASRFIN instructions may reference the "2006-2007 Annual School Report Financial Section," or "2006-2007 ASRFIN," as well as "fiscal year 2007" or "FY 2007." The 2006-2007 ASRFIN corresponds to the 2007 fiscal year (i.e., July 1, 2006 to June 30, 2007).

The ASRFIN Excel template has been enhanced to make data entry easier for those completing an ASRFIN for a regional program. For example, expenditure data will only be accepted in expenditure programs that correspond to the primary educational program of the regional program (i.e., "special," "vocational," or "gifted and talented"). In addition, all state revenue cells on the "Revenues" worksheet will be locked with the exception of revenue source codes 410405 (VPSA) and 250000 (Benefits from Other State Agencies). Edit checks have also been updated to recognize certain unique financial arrangements of regional programs. These enhancements should ease some of the data entry requirements.

Modified Accrual Basis of Accounting

The modified accrual basis of accounting is required for compiling the ASRFIN. 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 use 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. The 2006-2007 ASRFIN should include amounts that are owed if services or goods were received by June 30, 2007, even if payments were not made until after June 30, 2007. This includes amounts that will be paid to teachers and other personnel during summer 2007 against active contracts for the 2006-2007 school year. Examples of revenue meeting these criteria would be un-reimbursed expenditures incurred under federal programs, state funds allocated to a school division for current operations not received by June 30, 2007, and fiscal year 2007 charges for services rendered by the school board but for which payments were not received by June 30, 2007. Similarly, accrued revenue receivable, received in fiscal year 2007 but attributable to fiscal year 2008, 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.

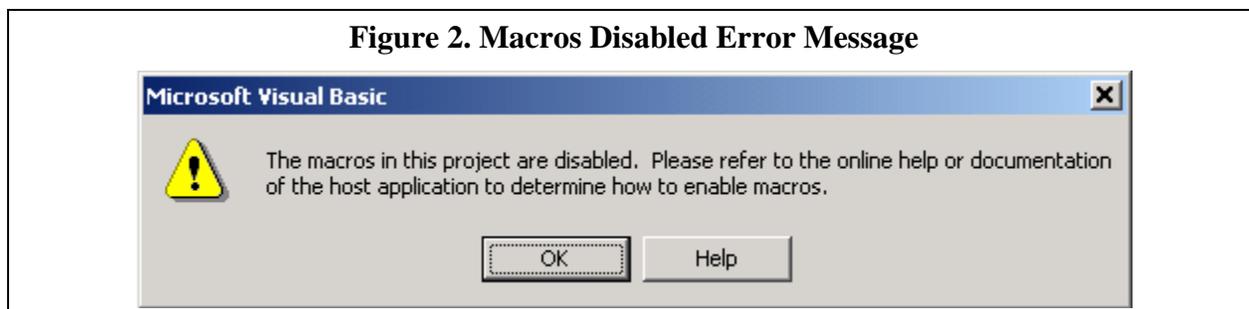
Expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

ASRFIN Excel Template

All divisions and regional programs, including Regional Academic Year Governor's Schools, Regional Special Education programs, Regional Vocational Education programs, and Regional Alternative Education programs, are required to submit the 2006-2007 ASRFIN using the Excel template. See Attachment A to the Superintendent's Memorandum for detailed instructions on how to download the Excel template.

When the ASRFIN Excel template is opened, Excel should prompt you with an option to "Disable Macros" or to "Enable Macros"; you must choose "Enable Macros" to be able to use the template properly. 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 your Excel program.

If you are not prompted with the "Disable" or "Enable" macro option, your Excel security level may be set too high. To change your security level, first close the ASRFIN Excel template. While still in Excel, from the menu bar, 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 ASRFIN Excel template again and you should see the option to "Enable Macros."



Entering and Editing Data

When you edit data in the ASRFIN 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 may break links and codes used to compile revenue and expenditure data.** Should financial information be inadvertently cut or pasted in the ASRFIN Excel template, click on "Edit" at the top of the Excel workbook 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 data.

The ASRFIN Excel template limits the cells into which data may be entered depending on the worksheet. Excel will provide an error message (as shown in Figure 3 below) if data entry is

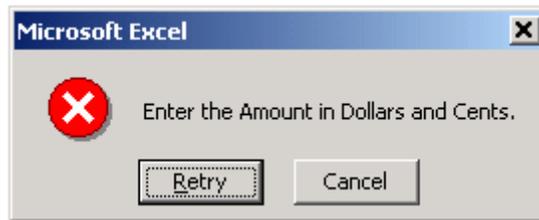
attempted in a cell that is locked. Cells in the revenue and expenditure sections may be left blank if there is no data to enter. However, there are several worksheets that require entries (zeros included) in all cells (primarily in Schedules A through J). The ASRFIN Excel template will direct you to make these entries as necessary.

Figure 3. Protected Cell Error Message



An error message will appear if an invalid data entry is made (as shown in Figure 4 below). Invalid data entries include entering letters and other non-numeric characters when numeric characters are required. Certain errors will prevent data entry from continuing. Exceptions to this rule will be addressed in individual worksheets.

Figure 4. Invalid Format Error Message



When required, summing of entries is performed automatically by formula in the ASRFIN Excel template. All of the navigation keys normally available in Excel are fully functional allowing movement around the worksheets in the usual fashion.

ASRFIN Code Structure

A completed and submitted ASRFIN must report expenditures and revenues using valid account code combinations. The ASRFIN Excel template provides all acceptable code combinations. The complete code structure and corresponding descriptions, from major classifications to cost centers, are included in Attachment D to the Superintendent's Memorandum. If you have questions concerning the proper classification of a revenue or expense, contact the department's budget office at (804) 225-2025.

Important Reminders Worksheet

The “Important Reminders” worksheet is displayed after downloading the file. This worksheet provides important information regarding the 2006-2007 ASRFIN submission, including instructions for contacting the department. The worksheet also contains a button to begin the 2006-2007 ASRFIN (Figure 5).

To begin, click on the “Start 2006-2007 Annual School Report” button. This button will take you to the “Contact Information” worksheet. After you have completed the “Contact Information” worksheet, the “Start 2006-2007 Annual School Report” button will no longer be available; instead a navigation menu will be displayed.

Figure 5. "Important Reminders" Worksheet



**2006-2007 ANNUAL SCHOOL REPORT
FINANCIAL SECTION**

Because there are some enhancements to the 2006-2007 Annual School Report Financial Section (ASRFIN), we strongly encourage you to review **Regulatory Supts. Memo No. 4, dated July 27, 2007**, along with **Attachments A, B, C, and D**. Copies of the Supts. Memo and attachments can be downloaded from the budget office Web site at:

<http://www.doe.virginia.gov/VDOE/Finance/Budget/cdc/index.html>

Important Reminders:

1. The 2006-2007 Annual School Report Financial Section (ASRFIN) is due on **September 15, 2007**, (or the next business day if the 15th falls on a weekend) as required by Section 22.1-81, Code of Virginia. For the September 15th submission deadline for submission to be extended, a school division must submit its request, in writing, to the Department of Education Budget Office prior to the September 15, 2007 deadline. If an extension is granted, the deadline for submitting the 2006-2007 ASR Financial Section will be **Tuesday, October 2, 2007**. Please note, however, that the Code of Virginia does not permit submission extensions beyond this date.
2. The **Superintendent's Certification** form is no longer part of the ASRFIN Template. The certification form will be available once you have successfully transferred your data to the department's Web site (see Attachment C for further details). The ASRFIN still performs many error checks for you and, for FY 2007, will produce a text file that you will transfer to the department via the Internet. Once all errors have been corrected, simply press the "Final Check-Generate Text File" button and follow the additional instructions.
3. As noted in Attachments B and C, once you have completed the ASRFIN and the Superintendent's Verification Report, please submit a signed hardcopy of the Superintendent's Certification form to: **Virginia Department of Education, Attention: Budget Office, P.O. Box 2120, Richmond, VA 23218-2120**
4. The ASRFIN is a protected Excel template and is designed only for data entry. 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 may break links and codes used to compile revenue and expenditure data. Should financial information be inadvertently cut or pasted in the ASRFIN Excel template, click on "Edit" at the top of the Excel workbook 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 data.
5. The ASRFIN template should not be altered prior to submission to the Department of Education. Any ASRFIN template that has been altered will not be accepted because data integrity could be compromised. If an altered file is submitted (but not identified by the department during its review process) and funding to a school division(s) or program(s) is reduced because of this alteration, the department may not be able to correct the funding deficiency.

To begin the 2006-2007 Annual School Report, click on the button below.

Start 2006-2007 Annual School Report

↑

This button will begin the
2006-2007 ASRFIN Excel template.

Contact Information Worksheet

The “Contact Information” worksheet is the starting point of the ASRFIN. Select your division or regional program so that specific information regarding your division or regional program can be loaded into your ASRFIN Excel template. The worksheet also is used to provide information to the department on the person or persons responsible for completing the 2006-2007 ASRFIN. All messages on the status of your ASRFIN submission will be e-mailed to the e-mail address required at the very bottom of the worksheet.

First, select your division or regional program name using the drop-down box provided at the top left-hand corner of the worksheet as shown in Figure 6 below. After you have chosen a division or regional program, you will be asked to confirm your selection. Once you have confirmed that 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\FY2007\ASRFINxxx_07.xls** (where “xxx” is the division or regional program number and “07” is the fiscal year). **Please do not change the file name assigned by the Excel program.** There are features in the Excel file to help you avoid possible errors and these features rely on the file having the proper name. Changing the name of the final text file will also impact your ability to submit your ASRFIN through the Web-enabled process.

Second, after the file has been saved, enter the required information in the “Contact Information” worksheet following the formatting guidance provided within the worksheet for each individual cell. Remember that you are required to provide an e-mail address at the bottom of this worksheet. All status messages from the department will be e-mailed to this address after the submission of the 2006-2007 ASRFIN.

Lastly, you will need to select the “Important Reminders” worksheet after you have entered all of your information in the “Contact Information” worksheet. This will take you to the ASRFIN navigation menu, which will provide you with a choice on how to navigate through the ASRFIN Excel template.

Figure 6. “Contact Information” Worksheet

Drop-down Box.

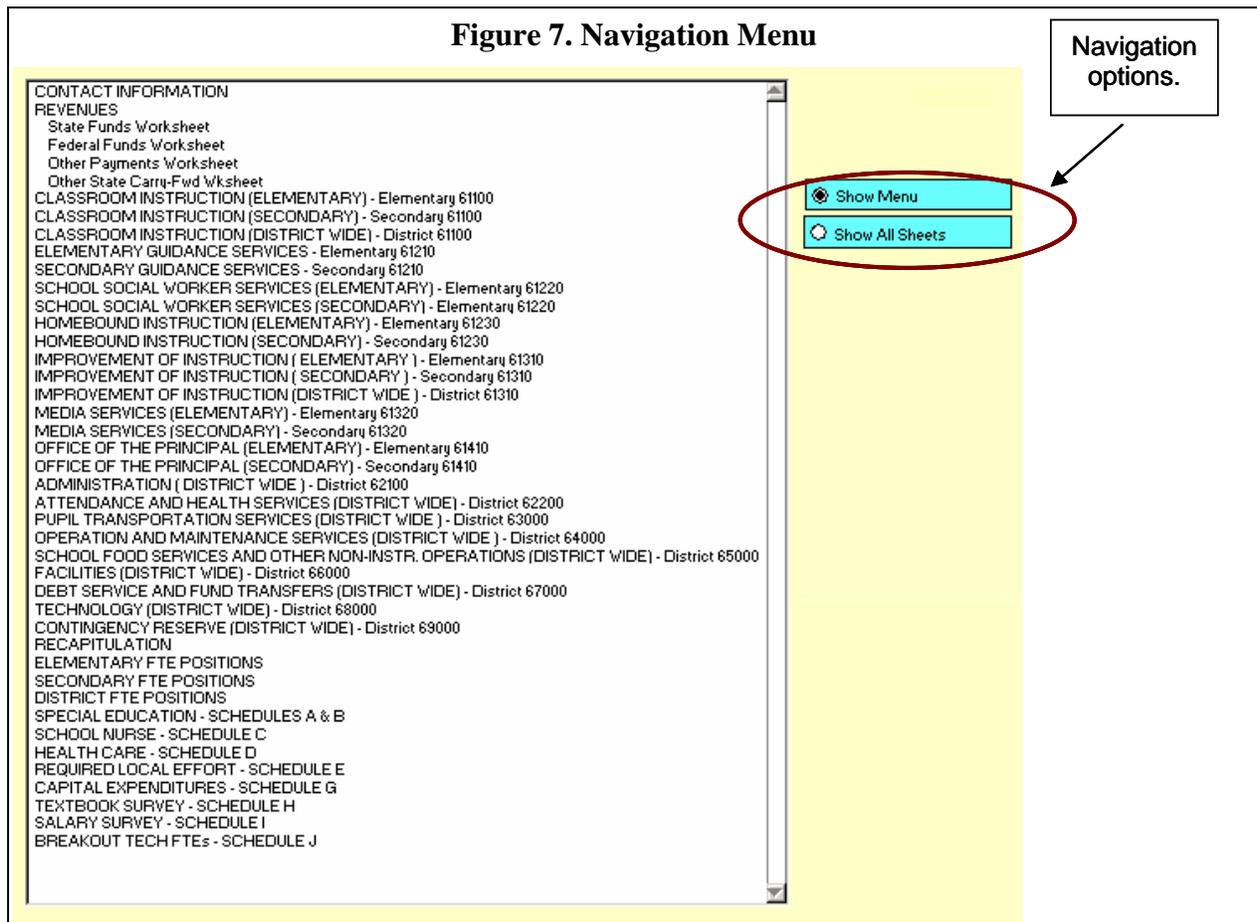
<SELECT DIVISION>				
Division / Regional Program Name:			Division/Program Number:	
Please enter your first name only. Do not include a middle name or middle initial. Do not include a prefix such as "Dr.", "Mr.", "Mrs.", or "Ms."		Please enter a single last name only. Do not include a suffix such as "Jr." or "III". Do not include hyphens "-"	These cells are preformatted. Please enter entire number without using spaces or additional characters. Example: 8042252025 Do Not include a "1" in front of your area code.	
First Name:	Last Name:	Phone Number:	Fax Number:	E-Mail Address:
<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. REQUIRED				

Navigating the ASRFIN Excel Template

After completion of the “Contact Information” worksheet, you need to select the “Important Reminders” worksheet. This worksheet will be updated to provide you with a menu of all worksheets provided to your division or regional program in the ASRFIN Excel template (see Figure 7 below). This menu will be different depending on whether you are completing the ASRFIN for a division or a regional program. Only the supplemental schedules that apply to the division or regional program will be available and will require completion.

The menu enables you to move easily between the worksheets of the workbook by clicking on the worksheet name within the list (this requires a single click of the left mouse button). This will display only two worksheets at a time: the “Important Reminders” worksheet with the navigation menu, and the specific worksheet you selected. You may either navigate through the workbook using this menu or choose to view all worksheets.

If you prefer to view all worksheets instead of navigating by the menu, then select the “Show All Sheets” button that appears to the right of the menu box. With this option, the menu box is hidden and you navigate through the workbook by selecting the worksheet tabs that appear at the bottom of the screen. You may switch navigation options at any time by clicking on the “Show Menu” or “Show All Sheets” buttons on the “Important Reminders” worksheet.



Revenue Worksheets

The revenue worksheets are provided for reporting state, federal, local, and other revenues received during fiscal year 2007. The "Revenues" worksheet is organized by revenue source type (i.e., state, federal, etc.) and by revenue source code and revenue source code description. Please pay close attention to the revenue section for the 2006-2007 ASRFIN, as some revenue source codes have been added, deleted, or revised since the 2005-2006 ASRFIN. Attachment B to the Superintendent's Memorandum highlights revenue changes.

Revenue Reports

To assist you in completing the ASRFIN revenue section, the department provides the following ASRFIN reports at http://www.doe.virginia.gov/VDOE/Finance/Budget/cdc/asr_other.html:

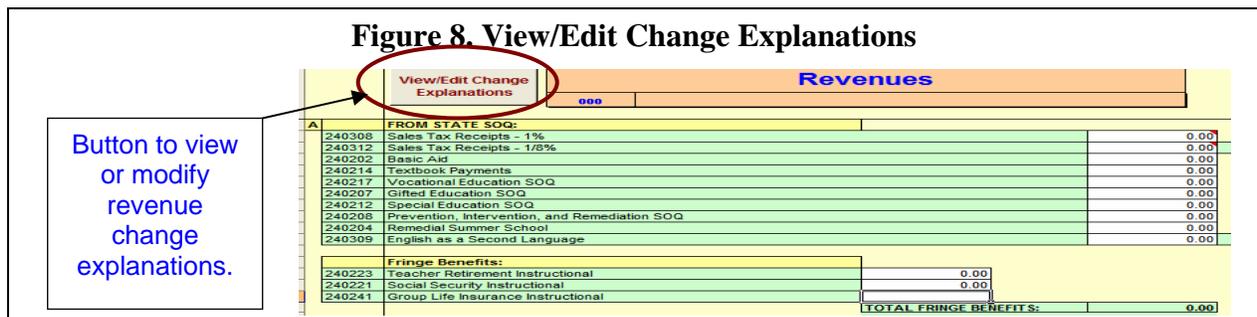
- **ASRFIN Report Number 1: Cash Basis Locality Ledger**
The cash basis locality ledger lists all cash receipts paid by the Department of Education to divisions during fiscal year 2007 (July 1, 2006 – June 30, 2007).
- **ASRFIN Report Number 2: Adjusted Locality Ledger**
The adjusted locality ledger has been modified for Basic Aid end-of-year adjustments, fringe benefit accruals, and for the one-month accrual for the one percent and one-eighth percent sales tax. The amounts listed in the adjusted report are automatically loaded into the revenues worksheet of the ASRFIN Excel template when a division is selected in the "Contact Information" worksheet of the ASRFIN Excel template.
- **ASRFIN Report Number 3: Sales Tax Reports**
 - 3a. *FY 2007 Sales Tax - Cash Basis*
The cash basis sales tax report lists all cash receipts of sales tax paid by the Department of Accounts to divisions during fiscal year 2007 (July 1, 2006 – June 30, 2007).
 - 3b. *FY 2007 Sales Tax - One-Month Accrual*
The one-month accrual sales tax report lists sales tax based on the month of deposit in the state treasury. Sales tax is deposited in the state treasury one month prior to its payment to divisions. The amounts listed in the one-month accrual report are automatically loaded into the revenue worksheet of the ASRFIN Excel template when a division is selected in the "Contact Information" worksheet of the ASRFIN Excel template.
 - 3c. *FY 2007 Sales Tax - Two-Month Accrual*
The two-month accrual of sales tax report lists sales tax based on the month of sale. The month of sale is two months prior to its payment to divisions. The two-month accrual report is provided for those divisions that choose to use the two-month accrual reporting method. The State Retail Sales and Use Tax section of this document provides details on this method.

- ASRFIN Report Number 4: Fringe Benefit Accruals**
 The Fringe Benefit Accrual report shows the instructional Virginia Retirement System (VRS) and Social Security amounts paid by the Department of Education to divisions attributable to fiscal year 2007. Since the July 2006 payment includes a portion that is accrued to fiscal year 2006, the report shows only the amount paid in July 2006 attributable to fiscal year 2007 and the payments for August 2006 through June 2007. The amounts listed in this report are automatically loaded into the revenues worksheet of the ASRFIN Excel template when a division is selected in the "Contact Information" worksheet of the ASRFIN Excel template.
- ASRFIN Report Number 5: End-of-Year Basic Aid Adjustments**
 The Basic Aid report reflects reductions to a division's Basic Aid payment where overpayments were made in other accounts during the fiscal year. The report also reflects deductions for payments made on behalf of the division by the department so that a final cash payment amount for Basic Aid can be shown. The adjusted Basic Aid amount, the amount prior to the deductions made for payments on behalf of the division, is automatically loaded into the revenues worksheet of the ASRFIN Excel template when a division is selected in the "Contact Information" worksheet of the ASRFIN Excel template.

Pre-loaded Revenues

Fiscal year 2007 state and federal revenues that are reported on your division's Adjusted Locality Ledger (ASRFIN Report Number 2) will automatically load to the revenue source code lines in the "Revenues" worksheet of the ASRFIN Excel template. In addition, the fiscal year 2006 end-of-year balances reported on the fiscal year 2006 ASRFIN will also be pre-loaded to the fiscal year 2007 beginning-of-year balances section of the "Revenues" worksheet. 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 ASRFIN reports mentioned above. You may change the state and federal pre-loaded amounts if there is a difference, but you will be required to provide an explanation for any changes you make to the pre-loaded state funds and carry-forward balances. Your explanations can be amended at any time by selecting the button that appears at the top of the "Revenues" worksheet (see Figure 8).



State Retail Sales and Use Tax

The Virginia Auditor of Public Accounts' (APA) guidance is that local divisions may accrue either one or two months of sales tax revenues (per GASB 33 and GASB 34). The department provides data on both the one-month and the two-month accrual amounts for sales tax for both the one percent and the one-eighth percent amounts. The ASRFIN Excel template will **preload the one-month accrual** state sales tax data for both the one percent and the one-eighth percent amounts.

Because local school divisions have the option of reporting either the one-month or two-month accrual, if you choose to use the two-month accrual method for reporting your state sales tax, use the sales tax report (FY 2007 Sales Tax - Two-Month Accrual) noted above. Enter the amount of sales tax receipts under the corresponding revenue source code. You will also need to update the explanation section for these revenue sources to indicate the use of the two-month accrual method.

State Revenues

State revenues are reported on the "Revenues" worksheet under sections A through E. The sections are as follows:

- **Section A: State funds from Standards of Quality (SOQ) accounts.**
- **Section B: State funds from facilities accounts.**
- **Section C: State funds from state incentive-based accounts.**
- **Section D: State funds from state categorical accounts.**
- **Section E: State funds from other accounts.**

Any state revenue that does not have a revenue source code assigned in sections A through E must be reported under revenue source code 240400, "Other State Funds," at the end of section E. To add revenues to this revenue source code you must provide the detail on the "State Funds Worksheet." You can access this sheet directly from the "Revenues" worksheet by selecting the "Show Sheet" button on the revenue source code line for 240400, "Other State Funds," or from the navigation menu on the "Important Reminders" worksheet.

On the "State Funds Worksheet" you should enter the description of the revenue in the description column (column C) and the amount of the revenue in the amount column (column D). Please enter a detailed description of the revenue. Excel will automatically sum the amounts entered in column D of the worksheet and will transfer the total to line 240400, "Other State Funds," on the "Revenues" worksheet. To return to the "Revenues" worksheet from the "State Funds Worksheet," select the button labeled "Return" located to the right of the amount column. You can also return to the "Revenues" worksheet by clicking on the "Revenues" worksheet tab; however, if you are navigating the ASRFIN Excel template using the navigation menu, selecting the "Revenues" tab will leave the "State Funds Worksheet" available until you go back to the navigation menu.

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 after it has been paid from the state directly and then as recognizing it 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 other revenue, such as revenue for local matches, should be recorded using 1901010, "Tuition from Another County or City."

Federal Revenues

Federal revenues are reported on the "Revenues" worksheet under sections F and G. The sections are as follows:

- **Section F: Federal funds that are paid through the Department of Education.**
- **Section G: Federal funds that are paid directly to the division or regional program.**

You do not need to provide an explanation of changes made to federal revenues that are paid through the department and pre-loaded in your ASRFIN Excel template.

Any federal revenue that is not detailed in sections F or G must be reported under 99999, "Other Federal Funds," located at the end of section G. To add revenues to this code you must provide the detail on the "Federal Funds Worksheet." You can access this sheet directly from the "Revenues" worksheet by selecting the "Show Sheet" button on the revenue line for 99999, "Other Federal Funds," or from the navigation menu on the "Important Reminders" worksheet.

On the "Federal Funds Worksheet" you should enter the description of the revenue in the description column (column C) and the amount of the revenue in the amount column (column D). Please enter a detailed description of the revenue. Excel will automatically sum the amounts entered in column D of the worksheet and will transfer the total to line 99999, "Other Federal Funds," on the "Revenues" worksheet. To return to the "Revenues" worksheet from the "Federal Funds Worksheet," select the button labeled "Return" located to the right of the amount column. You can also return to the "Revenues" worksheet by clicking on the "Revenues" worksheet tab; however, if you are navigating the ASRFIN Excel template using the navigation menu, selecting the "Revenues" tab will leave the "Federal Funds Worksheet" available until you go back to the navigation menu.

When entering the detailed description of the revenue, please include the **Catalog of Federal Domestic Assistance (CFDA)** number of the federal funds, if possible. The number can be found at the following web site: <http://12.46.245.173/cfda/cfda.html>. Under 'Search for Assistance Programs (HTML)', a search engine provides various ways to locate the CFDA number for federal grants. The CFDA number allows for proper reporting of federal grant funds to the United States Department of Education. The CFDA numbers are displayed in the ASRFIN Excel template without the decimal; however, the decimal is necessary when using the search engine.

Federal Revenue CFDA number 10550, “Cash in Lieu of USDA Commodities,” should be used by those divisions that receive the value of the food in cash in the CLOC (Cash in Lieu of Commodities) program. Divisions approved by the Virginia Department of Agriculture and Consumer Services (VDACS) for this program are the only divisions that should report revenues under this account. No other divisions or regional programs should use this revenue source.

Local Revenues

Local revenues are those revenues that are collected from the citizens of the locality and from governmental and nongovernmental entities both within and outside the school district. These revenues include such sources as property taxes, tuition, interest income, and debt proceeds.

Local revenues are reported on the “Revenues” worksheet under sections I through L. The sections are as follows:

- **Section I: Local funds from the city or county.**
- **Section J: Local funds from district funds.**
- **Section K: Local funds from other funds.**
- **Section L: Local funds from loans, bonds, and investments.**

Section I is for revenue from the appropriation by a local governmental unit other than the school division. The school division is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means.

Section J is for revenues received from charges levied by the school district to finance services performed for the common benefit.

Section K is for other revenue from local sources not classified in sections I, J, or L. Any local revenue that is not detailed in sections I through L must be reported under 1901020, “Other Payments from Another County or City,” located at the end of section K. To add revenues to this code you must provide the detail on the “Other Payments Worksheet.” You can access this sheet directly from the “Revenues” worksheet by selecting the “Show Sheet” button on the revenue line for 1901020, “Other Payments from Another County or City,” or from the navigation menu on the “Important Reminders” worksheet.

On the “Other Payments Worksheet” you should enter the description of the revenue in the description column (column C) and the amount of the revenue in the amount column (column D). Please enter a detailed description of the revenue. Excel will automatically sum the amounts entered in column D of the worksheet and will transfer the total to line 1901020, “Other Payments from Another County or City,” on the “Revenues” worksheet. To return to the “Revenues” worksheet from the “Other Payments Worksheet,” select the button labeled “Return” located to the right of the amount column. You can also return to the “Revenues” worksheet by clicking on the “Revenues” worksheet tab; however, if you are navigating the ASRFIN Excel

template using the navigation menu, selecting the “Revenues” tab will leave the “Other Payments Worksheet” available until you go back to the navigation menu.

Please note again that school divisions serving as the fiscal agents for regional programs should report any state funds that will be passed on to regional programs 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 after it has been paid from the state directly and then as recognizing it 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 other revenue, including revenue for local matches, should be recorded using 1901010, “Tuition from Another County or City.”

Section L is for revenue from short-term and long-term investments, interest revenue on investments, and revenue from other financing sources. For financial reporting purposes, Governmental Accounting Standards Board (GASB) Statement 31 requires that all investment income be reported as revenue in the operating statement.

School construction loans from the Literary Fund or the Virginia Public School Authority (VPSA) should be reported as local revenue since they are considered debt of the locality. You should report all VPSA and Literary Fund loan revenue in source codes 4104010 and 4104020. If you received a Literary Fund Subsidy loan, only the subsidy portion, or the 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 (RLE) in Schedule E to be reported incorrectly.

Revenue Recapitulation

The recapitulation section at the end of the “Revenues” worksheet summarizes the data provided in the “Revenues” worksheet, as well as the “State Funds Worksheet,” the “Federal Funds Worksheet,” and the “Other Payments Worksheet.” The revenue recapitulation is automatically summed by fund source based on the data entered into the revenue worksheets.

The revenue recapitulation requires detail to be broken out into two sections. The first section is the “Balances at Beginning of Year” section. This section is pre-loaded with fiscal year 2006 end-of-year balances reported on the 2005-2006 ASRFIN. These amounts may be changed; however, a detailed explanation of the change will be required. For carry-overs of state funds from state agencies other than the Department of Education, please report the information on the “Other State Carry-Fwd Wksheet.” You can access this sheet directly from the “Revenues” worksheet by selecting the “Show Sheet” button on the “Carry-Over State Funds from State Agencies other than the Department of Education” line or from the navigation menu on the “Important Reminders” worksheet.

On the “Other State Carry-Fwd Wksheet” you need to enter the description of the revenue in the description column (column C) and the amount of the revenue in the amount column (column D). Please enter a detailed description of the revenue. Excel will automatically sum the amounts entered in column D of the worksheet and will transfer the total to the “Carry-Over State Funds from State Agencies other than the Department of Education” account on the “Revenues” worksheet. To return to the “Revenues” worksheet from the “Other State Carry-Fwd Wksheet,” select the button labeled “Return” located to the right of the amount column. You can also return to the “Revenues” worksheet by clicking on the “Revenues” worksheet tab; however, if you are navigating the ASRFIN Excel template using the navigation menu, selecting the “Revenues” tab will leave the “Other State Carry-Fwd Wksheet” available until you go back to the navigation menu.

Any state revenues that are paid directly to a governmental entity and then appropriated to a division or regional program should be recorded in Section I as local funds from the city or county. This will avoid duplication of state funds by recognizing state revenue, after it has been paid from the state directly to a governmental entity, as local revenue. An example is state revenue paid to a county government: it is initially considered state revenue, but when the county government appropriates the funds to a school division it is considered local revenue received from the county.

The second section is the “Beginning of Year Carry-Forward Balances” section. This section of balances provides detail for some of the balances reported in the "Balances at 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, per the Appropriations Act, or the local share of a matching requirement. Otherwise, pursuant to section 22.1-100, *Code of Virginia* (Figure 9), unspent state revenue balances must be returned to the general fund of the Commonwealth. Unless specifically requested in this section, local carry-forward funds do not need to be itemized.

Figure 9. Section 22.1-100, Code of Virginia

§ 22.1-100. Unexpended school and educational funds.

All sums of money derived from the Commonwealth which are 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. All sums derived from local funds unexpended in any year shall remain a part of the funds of the governing body appropriating the funds for use the next year, but no local funds shall be subject to redivision outside of the locality in which they were raised.

(Code 1950, § 22-138; 1956, Ex. Sess., c. 67; 1980, c. 559.)

Expenditures Worksheets

The worksheets titled “Elementary 61100” through “District 69000” comprise the set of 25 expenditure worksheets. Enter expenditure amounts using valid account code combinations under the appropriate expenditure categories and the template will automatically calculate row and column totals in all of these worksheets.

General Expenditure Instructions

- **Elementary and Secondary**
Kindergarten through grade seven (7) is considered “elementary” and grade eight (8) through grade twelve (12) is considered “secondary.” If necessary, prorate expenditures based on the definition of elementary as grades K-7 and secondary as grades 8-12.
- **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 the appropriate regular salary and wage object code. Calculate the corresponding portion of an FTE for part-time personnel and include this with the other FTEs under the appropriate object codes on the FTE positions worksheets.
- **Premium Payments for Retirees Paid by School Division or Regional Program**
Expenditures for retired employees who pay the school division as a fiscal agent on their behalf in a relationship with a benefits provider should not be included in expenditure reporting. If the school division is acting as a fiscal agent on behalf of a retiree, then these expenditures are a “pass-through” to the benefits provider, and should not be included under the 2000 Object Code series, “Employee Benefits.” If the retiree share of the premium payment is passed through the school division to the benefits provider, do not report this payment as part of division expenditures.
- **Expenditures Related to Fort Pickett**
Hurricane Katrina evacuees were housed at Fort Pickett during the 2005-2006 school year. Fort Pickett should be considered a state operated program (SOP). Federal funds are paying for the costs associated with evacuees who were housed at Fort Pickett. All expenditures related to Fort Pickett expenses should be excluded from the 2006-2007 ASR; all FTEs associated with Fort Pickett should also be excluded.
- **Object Code 2750, “Retiree Health Care Credit”**
Divisions and regional programs are required to report expenditures for the Retiree Health Care Credit when reporting VRS Retirement Benefit expenditures. The ASRFIN Excel template contains data entry checks, where necessary, and will prompt divisions to include Retiree Health Care Credit expenditures when appropriate.
- **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, beyond VRS, that the

division pays, as well as leave and contract payouts/buy-outs under this object code in the appropriate functions.

- **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 and activity category. Capitalized lease payments for lease-purchase agreements should be coded under function 67000, object code 9250, "Capitalized Lease Pmts - Lease/Purchase."

- **Expenditures from Other Funds**

All funds controlled by the local school board must be reported on the 2006-2007 ASRFIN including textbook funds, lottery, and school construction escrow funds, school food funds, etc., regardless of how these funds are accounted for at the local level. Expenditures for goods or services that originated from these other funds should be reported among the appropriate functions and object codes. For example, if funds from the division's textbook fund were used to purchase textbooks, the expenditure should be recorded in object code 6020, "Textbooks," in the appropriate function.

The transfers to and from these other funds can be recorded in the transfer section as long **as revenues are not inflated to match transfer expenditures** to balance the ASRFIN Excel template. Please note that intra-agency transfers do not have to be recorded if they cause the ASRFIN not to balance without inflating ASRFIN revenues. However, if such transfers are not recorded, they will need to be noted as a reconciliation item when the ASRFIN and Auditor of Public Accounts (APA) report are compared.

- **Expenditure Period**

The 2006-2007 ASRFIN should include amounts that are owed if services or goods were received by June 30, 2007, even if payments were not made until after June 30, 2007. This includes amounts that will be paid to teachers and other personnel during summer 2007 against active contracts for the 2006-2007 school year. Review the "Modified Accrual Basis of Accounting" section for more detail.

Since the ASRFIN is due to the Department of Education by September 15, 2007, 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 15th due date for the FY 2007 ASRFIN with as many adjustments as practicable. Auditors are aware of this time constraint and should consider this when reviewing the report.

Expenditure Worksheets Information

The general descriptions of the expenditure worksheets are as follows; however, more detailed information regarding the definitions of the functions, programs, cost centers, and object codes can be found in Attachment D to the Superintendent's Memorandum:

- **Elementary 61100**

Report expenditures for all activities related to regular day classroom instruction of students in Kindergarten through grade seven (7), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

Report state payments to mental health/mental retardation institutions and tuition payments to the Schools for the Deaf and the Blind made by the department on behalf of the division under object code 3000, "Purchased Services."

- **Secondary 61100**

Report expenditures for all activities related to regular day classroom instruction of students in grade eight (8) through grade twelve (12), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

Report state payments to mental health/mental retardation institutions and tuition payments to the Schools for the Deaf and the Blind made by the department on behalf of the division under object code 3000, "Purchased Services."

- **District 61100**

Report expenditures for all activities related to classroom instruction of students, broken down by summer, adult, non-regular day school, or non-local education agency (LEA) program and then by expenditure object code.

Summer school salaries should be reported under "Instructional Salaries and Wages" with a corresponding FTE calculation reported on the "District FTE Positions" worksheet. Do not report summer school salaries under "Supplemental Salaries and Wages."

- **Elementary 61210**

Report expenditures for activities involving counseling students and parents to assess and improve the well-being of students in Kindergarten through grade seven (7), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Secondary 61210**

Report expenditures for activities involving counseling students and parents to assess and improve the well-being of students in grade eight (8) through grade twelve (12), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Elementary 61220**

Report expenditures for activities that are designed to improve student attendance at school and that address student difficulties involving the home, the school, and the community for students in Kindergarten through grade seven (7) broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Secondary 61220**

Report expenditures for activities that are designed to improve student attendance at school and that address student difficulties involving the home, the school, and the community for students in grade eight (8) through grade twelve (12), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Elementary 61230**

Report expenditures for activities designed to meet the educational needs of students who require homebound instruction services because they are unable to attend regular school for Kindergarten through grade seven (7), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Secondary 61230**

Report expenditures for activities designed to meet the educational needs of students who require homebound instruction services because they are unable to attend regular school

for grade eight (8) through grade twelve (12), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Elementary 61310**

Report expenditures for activities that assist instructional staff in planning, developing, and evaluating the process of providing education for students in Kindergarten through grade seven (7), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Secondary 61310**

Report expenditures for activities that assist instructional staff in planning, developing, and evaluating the process of providing education for students in grade eight (8) through grade twelve (12), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **District 61310**

Report expenditures for activities that assist instructional staff in planning, developing, and evaluating the process of providing education for students, broken down by summer, adult, non-regular day school, or non-local education agency (LEA) program and then by expenditure object code.

- **Elementary 61320**

Report expenditures for activities concerned with the use of all teaching and learning educational media resources for students in Kindergarten through grade seven (7), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Secondary 61320**

Report expenditures for activities concerned with the use of all teaching and learning educational media resources for students in grade eight (8) through grade twelve (12),

broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Elementary 61410**

Report expenditures for activities concerned with the overall administration of a school for students in Kindergarten through grade seven (7), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **Secondary 61410**

Report expenditures for activities concerned with the overall administration of a school for students in grade eight (8) through grade twelve (12), broken down by regular, special, vocational, gifted and talented, or other program and then by expenditure object code.

Any tuition payments to joint operations with other school divisions for regular programs or other programs should only be recorded in the object code 3800 series and not the 7000 object code.

- **District 62100**

Report expenditures for activities concerned with establishing and administering policy for the administration of the division or regional program, broken down by activity type and then by expenditure object code.

Divisions are required to enter the division superintendent's compensation under object code 1112, "Superintendent Salaries and Wages."

- **District 62200**

Report expenditures for activities concerned with the promotion and improvement of students' attendance at school, broken down by activity type and then by expenditure object code.

Speech Language Pathologists and those providing this service, whether contracted or employed, should be reported under Instruction. Audiologist should be reported under sub-function 62240, "Speech/Audiology Services."

- **District 63000**

Report expenditures for activities concerned with transporting students to and from school, as provided by state and federal law, broken down by activity type and then by expenditure object code.

The FY 2007 Annual Pupil Transportation Report will be posted in August 2007 through a separate Superintendents Memorandum. Divisions must report expenditures under the Pupil Transportation function (63000), the Technology Pupil Transportation sub-function (68500), and the Contingency Reserves Pupil Transportation sub-function (69500) of the ASRFIN that balance to the expenditures reported in the FY 2007 Annual Pupil Transportation Report.

Report activities involved with purchasing vehicles and equipment, excluding school buses under sub-function 63700, "Other Vehicle and Equipment Purchases." Any vehicles, activity buses, or equipment purchased to support pupil transportation not reported in activities 63100 – 63600 should be reported here. Vehicles and equipment purchased in support of other functions should be reported under the appropriate function (i.e., vehicles purchased to support operations and maintenance services should be reported under Operations and Maintenance - 64000).

- **District 64000**

Report expenditures for activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition, broken down by activity type and then by expenditure object code.

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 8000 series only.

- **District 65000**

Report expenditures for activities concerned with providing school food services or other non-instructional services to students, staff, or the community, broken down by activity type and then by expenditure object code.

- **District 66000**

Report expenditures for activities concerned with the acquisition, remodeling, or construction of land or buildings, broken down by activity type and then by expenditure object code.

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 8000 series only.

Expenditures for school construction or renovation should only be reported under this function (66000) under object codes 8100, “Capital Outlay Replacement,” or 8200, “Capital Outlay Additions,” and should not be reported under the object code 3000 series (“Purchased Services”).

- **District 67000**

Report expenditures for debt service, intra-agency fund transfers, and inter-agency fund transfers under this function.

Debt Service

Report expenditures related to servicing the long-term debt of the division or regional program, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes.

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 ASRFIN. Only the debt service funds appropriated to and paid directly by the school division should be reported as expenditures on the ASRFIN 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).

Intra-Agency Transfers

Report operating transfers to and from other funds controlled by the division or regional program.

Transfers to and from these other funds can be recorded here as long as the revenues are not inflated to match transfer expenditures to balance the ASRFIN Excel template. Please note that intra-agency transfers do not have to be recorded if they cause the ASRFIN not to balance without inflating ASRFIN revenues. However, if such transfers are not recorded, they will need to be noted as a reconciliation item when the ASRFIN and Auditor of Public Accounts (APA) report are compared.

Inter-Agency Transfers

Report transfers to other funds not controlled by the district, such as transfers to the local governing body.

Report state funds paid to a school division, acting as fiscal agent on behalf of a regional program, that are transferred to the regional program under object code 9700, “Fund Transfers - Transfer to Inter-Agency Fund.” This includes when state funds are paid directly to various participating school divisions of a regional alternative education program (9710), regional governor’s school (9720), regional career and technical education center (9730) or a regional special education program (9740) and the school divisions transfer the state funds to the program. The amount of the

transfer should equal only the State portion of regional program funding. Other funding of the regional program should be considered tuition and reported as such.

- **District 68000**
Report all technology-related expenditures broken down by function and then by expenditure object code. Isolating technology-related expenditures is required by the General Assembly. Any expenditures (e.g., distance learning) involving the use of technology for instructional, public information, or any other use should be recorded exclusively in this function and should not be reported in other functional areas of the ASRFIN Excel template. Also include under function 68000 all telephone charges for line service for the Electronic Classroom program, other distance learning programs, and for Internet access.
- **District 69000**
Report contingency reserves expenditures broken down by function and then by expenditure object code. The contingency reserves function limits data entry to only valid account code combinations.

Recapitulation Worksheet

The “Recapitulation” worksheet summarizes the data provided in the expenditure worksheets, provides a section for reporting end-of-year balances, and provides a balance sheet section. The expenditure recapitulation is automatically summed by category based on the data entered in each of the expenditure worksheets. This worksheet has been revised to provide you with information on the breakout of expenditures by function from the FY 2006 ASRFIN submission. This information is provided to assist you in determining whether expenditures by function in the FY 2007 ASRFIN are properly arrayed, in comparison to prior year data. Please review these category totals before continuing with the ASRFIN Excel template.

End-of-Year Balances

The middle section of the “Recapitulation” worksheet is for reporting end-of-year balances. This portion of the worksheet contains two sections; “Balances at Close of Year” and “End-of-Year Carry-Over Balances.” The information provided in these sections for 2006-2007 will be used to populate the 2007-2008 “Balances at the Beginning of Year” and “Beginning of Year Carry-Forward Balances.”

- **Balances at Close of Year**
The “Balances at Close of Year” section is for reporting total year-end balances that will be carried forward into the next fiscal year, across various funds. This section must include all year-end balances, even those balances exhibited in the “End-of-Year Carry-Over Balances” section.
- **End-of-Year Carry-Over Balances**
This section requires the detail of some of the year-end balances reported in the “Balances at Close of Year” section. Per Chapter 847, 2007 Acts of Assembly (2006-

2008 appropriation act), school divisions are only authorized to carry-over unexpended state and local funds as of June 30, 2007, for the following Direct Aid accounts:

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)

Additional Lottery (Local Share of Matching Funds)

Additional Lottery (State Share Only)

Competitive Leadership Grants (State Share Only)

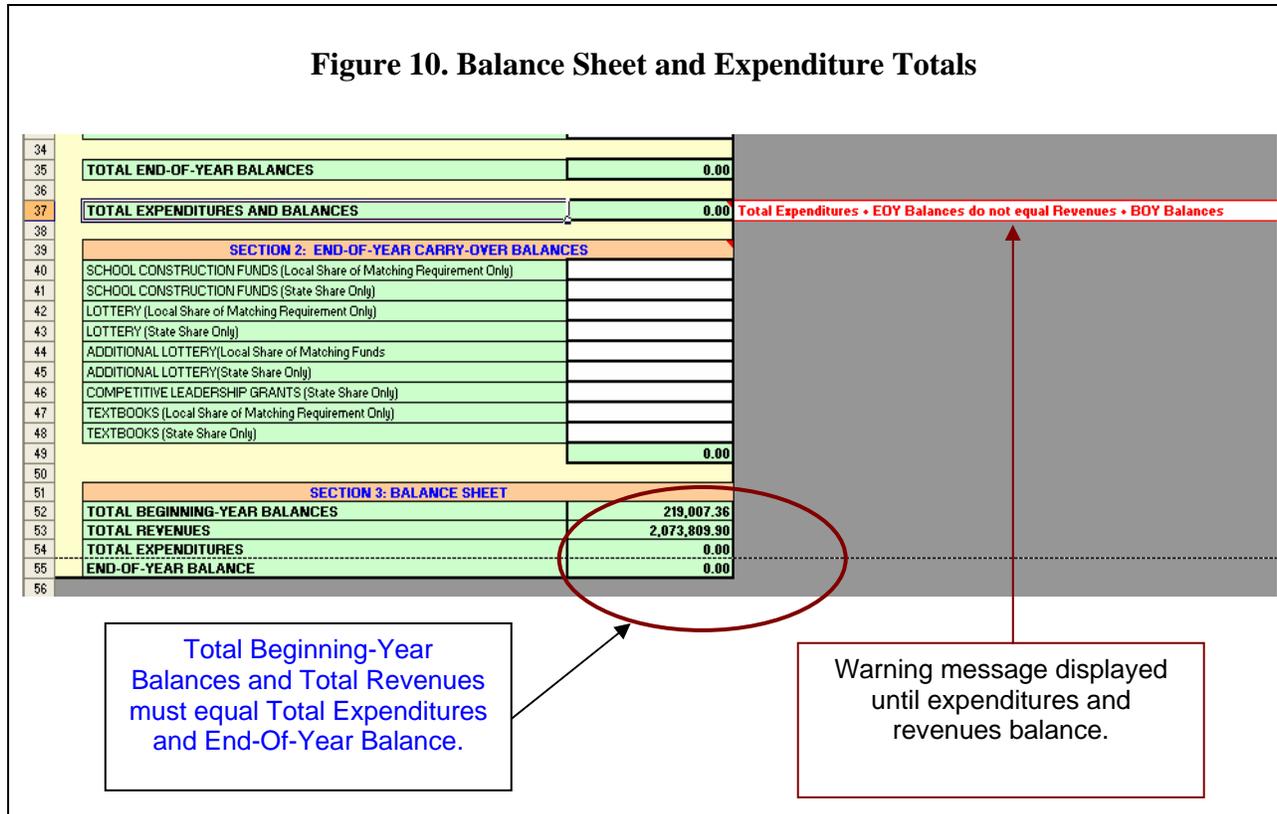
Textbooks (Local Share of Matching Requirement Only)

Textbooks (State Share Only)

Balance Sheet

The final section of the “Recapitulation” worksheet is the “Balance Sheet” section. The total beginning-year balances plus the total revenues must equal the total expenditures plus the end-of-year balance. ASRFIN Excel template totals are calculated on rows 35 and 37 at the end of section 1. To the right of these totals the message “Total Expenditures and Balances do not equal Revenues” will be displayed until the ASRFIN Excel template totals balance.

Figure 10. Balance Sheet and Expenditure Totals



Full-Time Equivalent (FTE) Positions Worksheets

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

For each FTE worksheet, enter the number of FTE positions for the applicable function – object code combination. Enter all positions to the hundredth place (two 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 amount has been entered in the personnel services section on an expenditure worksheet, the corresponding FTE worksheet will prompt you to enter the number of corresponding FTEs, as shown in Figure 11. Similarly, if an FTE position is reported on an FTE worksheet, and there is no corresponding personal service expenditure reported, an error message will be displayed until an expenditure amount is entered on the appropriate expenditure worksheet or the FTE position is removed.

Figure 11. Required FTE Reporting Based On Previously-Reported Expenditures

	A	B	C	D	E	F
1		ELEMENTARY FTE POSITIONS: Cost Center 2				
2		001	SAMPLE			
3		Round FTEs to hundredths (2 decimal places) when corresponding expenditure is greater than zero. Leave blank when expenditure is zero. For example, for one FTE position, report 1.00; for two and one-half FTEs, report 2.50.				
4		FUNCTION	OBJECT	DESCRIPTION	AVG. SALARY	FTE POSITIONS
5		61100	1120	Instructional Classroom - Teacher	Key In FTE	
6		61100	1151	Instructional Classroom - Teacher Aides		
7		61100	1520	Instructional Classroom, Substitute	N/A	
8		61210	1110	Guidance Administrative	N/A	

If an expenditure amount is entered on an expenditure worksheet, you will be prompted to “Key in FTE” on each FTE sheet.

Salary and wage expenditures of part-time personnel should be combined in the expenditure sections with full-time personnel; therefore, the corresponding portion of the FTE for the part-time personnel must be reported with the other full-time FTEs under the appropriate object codes in the FTE Positions worksheets. See the section labeled “Instructional FTE Position Calculations” below.

Average Salary Calculation

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 of each FTE Position worksheet. If the average salary calculation appears unusually high or unusually low, a warning message (as shown in Figure 12) will be displayed to the right of the classification line. The calculation is compared to your division’s prior year amount or, when prior year data does not exist, the prior year statewide average. This notification is provided for informational purposes only. Although this warning message will not prohibit you from continuing, all warning messages should be reviewed to ensure that the average salaries displayed are correct.

Figure 12. Out of Normal Range Salary Warning Message

AVG. SALARY	FTE POSITIONS	
75,000.00	2.00	Average salary (based on FTEs) appears out of range. Please correct or continue if correct.
N/A		

Federal FTE Positions

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

Instructional FTE Position Calculations

For ASRFIN reporting purposes, the number of FTE positions must be calculated for instructional employees who work hours in addition to the regular workday or contract period or who do not work the duration of the contract. Report instructional positions that work hours beyond their regular workday or contract period, as greater than one FTE position based on the portion of a 1,100-hour work year worked. The 1,100 hour figure is the number of hours worked annually by one instructional full-time 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 reported for that employee would be calculated as follows:

- a) $110 / 1,100 = .10$ (Additional portion of a year based on 1,100 hours for one FTE);
- b) $1 + .10 = 1.10$ (Number of FTE positions to be reported for this employee on the ASRFIN).

For instructional positions that do not work the full contract period, summer school teachers, substitute teachers, or positions assigned to work additional hours for student remediation, calculate the additional FTE as shown above.

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 Days / 200 Day Contract Period = 3.5 FTEs.

For coaching, activity, or other supplements reported under object code 1620, “Supplemental Salaries and Wages,” the expenditures reported are included in the average salary calculation; however, do not increase the number of FTEs reported which would deflate the per position cost.

Non-Instructional Support FTE Position Calculations

For ASRFIN reporting purposes, non-instructional support FTE positions need to be calculated based on a 40-hour workweek for the duration of the contract period, regardless if it is a 9-month, 10-month, 11-month, or 12-month contract.

In an effort to improve the accuracy and consistency of reporting non-instructional support position FTEs across all divisions, the department has prepared a FTE calculator (Figure 13) to provide users with a standardized tool to calculate FTEs based on a standard 40-hour workweek. The FTE calculator, which is for non-instructional support positions only, is a supplemental tool and its use 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 workweek.

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 the non-instructional positions for which the FTE calculator option could be used. These positions are highlighted in red font.

When you calculate FTEs for positions that work less than 40 hours per week, the average salary calculated for FTEs will be higher than the actual salary paid per position. The average salary calculated will reflect what the salary would be if the position was filled for 40 hours per week.

FTE Calculator

To access the FTE Calculator, from the “Elementary FTE Positions,” the “Secondary FTE Positions,” or the “District FTE Positions” worksheets, click the button labeled “Click here to use non-instructional support position FTE calculator (should only be used for FTE categories shaded in red below):”

- When using the FTE calculator, each “Group” should represent a number of non-instructional support employees (e.g., bus drivers), from one to 3,000, located 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 needed as long as they are the same type (FTE category) of non-instructional support employees.

- If you need more than 20 groups, please contact Budget Office staff at (804) 225-2025 to request that additional groups be added to the worksheet.
- Head count refers to the number of individuals (un-prorated) who were employed for the same percent of the year or contract period and same number of hours per week.
- “Hours Per Week” refers to the number of hours per week each group of individuals was employed. Make sure to list the number of hours per week and not per day or per year.
- “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 $7/12^{\text{ths}}$ of the contract period). If the contract period was for 10 months, the specialist would be reported as 70% (or $7/10^{\text{ths}}$ of the contract period).
- **Example** (see Figure 13)
 - There are three “groups” of employees that make up one FTE category defined as bus drivers (ASRFIN function 63000, object 1170).
 - This school division employed 24 individuals for 5.5 hours per day during fiscal year 2006 as bus drivers.
 - **Group 1:** 21 bus drivers were employed for the full 10-month contract period and were reported as 100%.
 - **Group 2:** Two were employed for only 8 months of the 10-month contract and were reported as 80%.
 - **Group 3:** One 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 period) 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 Groups 2 and 3 bus drivers, so that the hours worked by the 24 bus drivers in all three groups represent 15.83 FTE for fiscal year 2007.
- 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.
- Once you have entered all required data for a particular FTE category, enter the result of the FTE calculation into the appropriate cell in the FTE worksheets. The FTE calculator will not automatically link the calculations to the FTE worksheets.
- A comments section is provided for any notes the division or regional program may want to make.

- To return to the FTE section, simply press the button labeled “PRESS TO RETURN TO FTE SECTION.”
- Buttons are also provided to print the FTE calculator and to clear any previous data from the FTE calculator.

Figure 13. FTE Calculator (Optional Tool)

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 63000, Object 1170 employees):	Head Count of Individuals per Group	Hours Per Week	% of (Year or Contract) Position was Filled	FTE
FTE Category - Group 1	21.00	27.50	100.00%	14.44
FTE Category - Group 2	2.00	27.50	80.00%	1.10
FTE Category - Group 3	1.00	27.50	43.00%	0.30
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				-
COMMENTS: (optional, for division usage)	TOTAL FTE FOR THIS CATEGORY:			15.83
Bus Drivers (63000-1170)				

PRESS TO RETURN TO FTE SECTION

PRESS TO CLEAR FTE CALCULATOR

PRESS TO PRINT FTE CALCULATOR

Special Case: School Division Superintendent Also Serving As Program Director

If your division superintendent also acts as the director of a regional program, please use the following method to report the expenditure and/or calculate the FTE.

- **If the regional program pays a portion of the superintendent's total salary:**
Report the payment on the ASRFIN for the regional program as a "Transfer Payment" from the regional program to the school division. Report the superintendent FTE position as "0" on the regional program's ASRFIN and report the division superintendent FTE on the school division's ASRFIN only.
- **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:**
Report the superintendent as a partial FTE on the regional program's ASRFIN 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 ASRFIN).

Exception to FTE Reporting Requirement

School divisions must report the number of board members on the District FTE worksheet 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 ASRFIN Excel template until board members have been included.

Example

1. Number of school board members is 5
2. 30 days worked per year
3. Report 5 FTEs regardless of number of days worked

Supplemental Schedules

Schedules A & B: Special Education

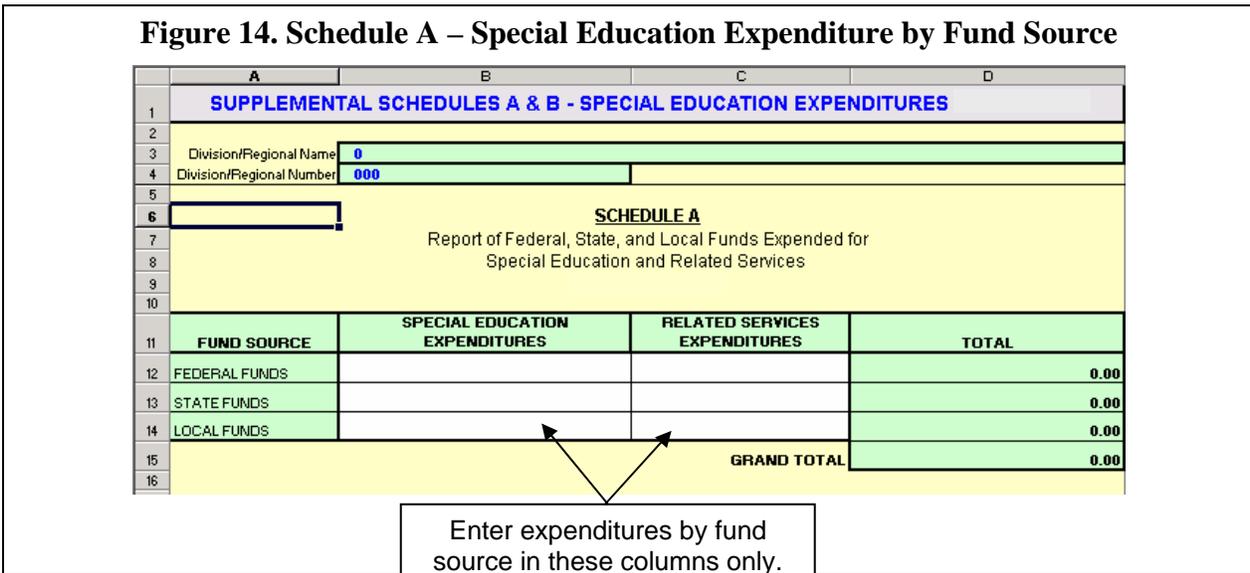
The information provided in these schedules details the amount of funds expended in your school division specifically for special education and related services during fiscal year 2007. “Related services” are defined in §22.1-213, *Code of Virginia*:

“Related services” means transportation and such developmental, corrective, and other supportive services as are required to assist a disabled child to benefit from special education, including speech pathology and audiology, psychological services, physical and occupational therapy, recreation, early identified and assessment of disabilities in children, counseling services and medical services for diagnostic or evaluation purposes. The term also includes school health services, social work services in schools, and parent counseling and training.

These schedules 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. Please do not include costs associated with capital outlay or regular education programs and services in these schedules.

Schedule A – Top Half of Page

Expenditures for special education and related services must be reported by source of funds (federal, state, and local) in Schedule A. Each entry must represent actual expenditures and be consistent with federal and state definitions of special education and related services. Enter data in the white cells; the green cells will automatically calculate totals for each fund source. Error checks have been added to Schedule A to 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).



Schedule B – Bottom Half of Page

Once you have determined the 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. December 1 child count data will load automatically in column C to assist school divisions in coding special education expenditures by disability category. Per pupil expenditures for each disability category will be calculated using the expenditure information entered in column A and the December 1 child counts by disability category. In addition, error checks have been added to Schedule B to prompt school divisions when child count data for a certain disability category is reported without corresponding expenditures.

Expenditure data provided in rows 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. Row 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 disability area in rows 23 through 36.

Note that the grand total in Schedule A must equal the grand total in Schedule B.

Figure 15. Schedules A & B – Special Education

A	B	C	D
SUPPLEMENTAL SCHEDULES A & B - SPECIAL EDUCATION EXPENDITURES FOR FY 2007			
Division/Regional Name: SAMPLE			
Division/Regional Number: 000			
SCHEDULE A			
Report of Federal, State, and Local Funds Expended for Special Education and Related Services Fiscal Year 2007			
FUND SOURCE	SPECIAL EDUCATION EXPENDITURES	RELATED SERVICES EXPENDITURES	TOTAL
FEDERAL FUNDS		0.00	0.
STATE FUNDS		0.00	0.
LOCAL FUNDS			0.
GRAND TOTAL			0.
SUPPLEMENTAL SCHEDULES A & B - SPECIAL EDUCATION EXPENDITURES FOR FY 2007			
Division/Regional Name: SAMPLE			
Division/Regional Number: 000			
(Distribution of Fund Total from Schedule A)			
EXPENDITURES	DISABILITY CATEGORY	DEC 1, 2006 CHILD COUNT	PER PUPIL EXPENDITURE
	1. MENTAL RETARDATION		
	2. SEVERE DISABILITIES		
	3. HEARING IMPAIRMENTS		
	4. SPEECH OR LANGUAGE IMPAIRMENTS		
	5. VISUAL IMPAIRMENTS		
	6. EMOTIONAL DISTURBANCE		
	7. ORTHOPEDIC IMPAIRMENTS		
	8. OTHER HEALTH IMPAIRMENTS		
	9. SPECIFIC LEARNING DISABILITIES		
	10. DEAF-BLINDNESS		
	11. MULTIPLE DISABILITIES		
	12. AUTISM		
	13. TRAUMATIC BRAIN INJURY		
	14. DEVELOPMENTALLY DELAYED		
	15. SUPPORT SERVICES		N/A
0.00	16. GRAND TOTAL (Must equal grand total in Schedule A)		
Contact Person: _____			
Telephone Number: _____			

The grand total in Schedule A must equal the grand total in Schedule B.

Schedule C: School Nurses

The information provided in Schedule C is used to calculate school nurse hours per day and days per year for full-time employees. Divisions or programs that report full-time equivalent (FTE) school nurse positions under Function Code 62200, object code 1131 on the District FTE Positions Worksheet must enter the hours per day, days per year, and total number of FTE school nurse positions employed by the division/program. For purposes of the ASRFIN, only licensed nurses should be reported in Schedule C. Do not include volunteers or non-licensed personnel such as clinic aides.

If the hours per day/days per year differ among nursing positions, indicate the number of FTE positions and the corresponding hours per day/days per year for each group (a weighted average will be calculated across the different staffing groups). Round any minutes beyond whole hours to a decimal (e.g., 7 hours, 15 minutes = 7.25 hours).

Figure 16. Schedule C – School Nurse Staffing

Supplemental Schedule C -- School Nurse Staffing		
Division Name	0	
Division Number	000	
SCHOOL NURSE POSITIONS - HOURS PER DAY/DAYS PER YEAR/NUMBER OF FTE		
<p>Instructions: To be completed by all school divisions and regional programs. Those divisions/programs reporting full-time equivalent (FTE) school nurse positions under Function Code 62200, object code 1131 on the District FTE Positions Worksheet of the 2004-2005 Annual School Report template should enter below the <u>hours per day, days per year, and total number of FTE positions</u> employed by the division/program. If the hours per day/days per year differ among nursing positions, indicate the number of FTE positions and the corresponding hours per day/days per year for each group (a weighted average will be calculated across the different staffing groups). Round any minutes beyond whole hours to a decimal (i.e., 7 hours, 15 minutes = 7.25 hours). <u>Please remember to click on the check boxes below labeled "No Nurses on School Division/Center Payroll in FY 2005" (if your division/program did not employ school nurses on the division/program payroll in FY 2005).</u></p>		
<p>Important: For purposes of the ASR, <u>only licensed nurses</u> should be reported in Schedule C. Do not include volunteers or non-licensed personnel such as clinic aides.</p>		
GROUP 1:		
School Nurse Full-time Equivalent Position =		hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position =		days employed per year (Per FTE)
Total School Nurse Full-time Equivalent Positions in Group 1 =		number of Group 1 FTE
GROUP 2:		
School Nurse Full-time Equivalent Position =		hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position =		days employed per year (Per FTE)
Total School Nurse Full-time Equivalent Positions in Group 2 =		number of Group 2 FTE
GROUP 3:		
School Nurse Full-time Equivalent Position =		hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position =		days employed per year (Per FTE)
Total School Nurse Full-time Equivalent Positions in Group 3 =		number of Group 3 FTE
GROUP 4:		
School Nurse Full-time Equivalent Position =		hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position =		days employed per year (Per FTE)
Total School Nurse Full-time Equivalent Positions in Group 4 =		number of Group 4 FTE
FINAL WEIGHTED AVERAGE		
School Nurse Full-time Equivalent Position =	0.00	hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position =	0.00	days employed per year (Per FTE)
<input type="checkbox"/> Click here if NO Nurses on School Division/Program Payroll in the Fiscal Year		

If your division did not employ any school nurses on the division/program payroll in FY 2007, please remember to click on the check box labeled "Click here if NO Nurses on School Division/Center Payroll in the Fiscal Year."

Section 2, "Estimated School Nurse Hours Provided by Local Health Department Paid from All Funds," is once again required for the FY 2007 ASRFIN data collection. This data is necessary for calculating base-year school nurse costs for the Standard of Quality budget each biennium. First include the total local health department hours and then on the next line those hours paid from state funds received from the State Health Department. The locally funded hours will automatically compute. If there are no local health department nursing services provided in FY 2007, please click on the box labeled "Click here if NO Local Health Dept. Nursing Services Provided in the Fiscal Year."

Schedule D: Health Care Costs

The information provided in this schedule is used to compile the average **employer** health care cost per employee. Please enter the health care premium costs paid by the school division per instructional employee in FY 2007. Please include the cost of the total health care package offered including coverage for hospitalization, prescriptions, vision, dental, and other covered items. If multiple plans or policies with different premium costs exist, categorize all individual plans into the appropriate plan category and divide the total employer cost of the plans by the total number of position FTEs for an average per employee cost.

Schedules E and E.2: Required Local Effort

Item 135 of Chapter 847, 2007 Acts of Assembly, directs the Department of Education to collect data to verify that school divisions have appropriated and spent adequate funds to support the estimated required local expenditure in support of the SOQ. Only regular school divisions (numbers 1 to 207) are required to submit this schedule (not regional programs).

Please note that the data for Schedule E and the new Schedule E.2 is populated as school divisions complete the ASRFIN Excel template and does not require any additional data entry for completion. However, it is recommended that divisions review Schedules E and E.2 closely prior to submitting the ASRFIN Excel template 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 2007, please contact Budget Office staff as soon as possible for further assistance.)

Schedule F: Regional Programs

Only regional programs (or fiscal agents on behalf of regional programs) must complete Schedule F. If you are completing an ASRFIN Excel template for a school division, Schedule F should not be available in your ASRFIN Excel template.

If you are completing an ASRFIN Excel template for a regional program, you will be asked whether the program received tuition payments from participating school divisions. Most regional programs should answer “yes” (figure 17) 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.

Any expenditure made by a participating school division to provide resources for a regional program must be reported on the regional program’s ASRFIN Excel template. Financial support from a participating division must be reported as tuition payments made to the regional program and reported by the regional program in revenue code 1901010 on the worksheet titled “Revenues.”

Figure 17. Schedule F – Tuition Receipt

Schedule F - Regional Program Allocations Regional Vocational and Special Education Programs, Regional Governor's Schools and Regional Alternative Education Programs	
Name of Regional Program	0
Regional Program Number	000
Did receive any tuition payments from participating school divisions (excluding pass-through payments of state or federal funds from its fiscal agent) for fiscal year 2007?	<input type="radio"/> YES <input type="radio"/> NO
RESET FORM	
<p>The school divisions that participated in the regional program in FY 2006 have been pre-loaded and the percent of service is provided for information only. Please enter the revenue from participating school divisions for FY 2007 tuition (adding or deleting any additional school divisions as appropriate). To add a division, simply key in the division number in column B. To delete a participating division, delete the division number from Column B. If you are not sure of the division number, use the scroll box provided below to find the division number. The total revenue should correspond to the revenue reported under 1901010. Please coordinate with the school divisions as necessary to ensure that you are accurately recording tuition revenues paid for fiscal year 2007 tuition. Please note that you will need to provide this information in the "Required</p>	
<p>Most regional programs should answer "yes" to this question since financial support for most regional programs involves tuition payments, FTEs and other non-personal expenditures made by participating school divisions on behalf of or to the regional program.</p>	

If you answer "yes" to the question, "Did your division receive any tuition payments from participating school divisions...":

It is recommended that you fill out the "Revenues" worksheet of the ASRFIN Excel template before completing Schedule F. You are required to provide information on the revenues (in source code 1901010) that were received from school divisions participating in the regional program. When you select "yes" on Schedule F, you should click "OK" when prompted with a message concerning tuition revenues, and the ASRFIN Excel template will automatically take you to the Revenues worksheet to enter the tuition revenue data.

If you fill out the revenue section before completing Schedule F, the schedule will direct you to allocate percent of service to each participating school division based upon 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 2007, then you need to:

1. Delete your entry in source code 1901010 on the "Revenues" worksheet;
2. Go back to Schedule F; and
3. Select Cancel when prompted with a message box concerning tuition revenues.
4. Then, 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.

Figure 18. Schedule F – Tuition Received

Schedule F - Regional Program Allocations											
Regional Vocational and Special Education Programs, Regional Governor's Schools and Regional Alternative Education Programs											
Name of Regional Program <input type="text" value="0"/>											
Regional Program Number <input type="text" value="000"/>											
<p>The school divisions that participated in the regional program in FY 2006 have been pre-loaded and the percent of service is provided for information only. Please enter the revenue from participating school divisions for FY 2007 tuition (adding or deleting any additional school divisions as appropriate). To add a division, simply key in the division number in column B. To delete a participating division, delete the division number from Column B. If you are not sure of the division number, use the scroll box provided below to find the division number. The total revenue should correspond to the revenue reported under 1901010. Please coordinate with the school divisions as necessary to ensure that you are accurately recording tuition revenues paid for fiscal year 2007 tuition. Please note that you will need to provide this information in the "Required Fields" section below.</p>											
<p>Use This Box to Look Up Division Numbers to Enter in Column B Below</p> <div style="border: 1px solid black; padding: 2px;"> 001-ACCOMACK 002-ALBEMARLE 003-ALLEGHANY 004-AMELIA </div>				<p>2005-2006 Percentage</p>		<p>2006-2007 Percentage</p>		<p>Enter the Number of Students from Each Division.</p>		<p>Required Fields:</p> <p>Date Confirmed With School Division</p> <p>Name of Contact Person in the Participating School Division Who Confirmed Amount</p>	
Division #		School Division		Percentage		Percentage		Enter the Number of Students from Each Division.		Date Confirmed With School Division	
000				0.00%		0.00%		0			

Tuition revenues were preloaded from revenue source code 1901010 on the "Revenues" worksheet.

Enter the revenues received for FY 2007 from participating school divisions.

If you answer "no" to the question, "Did your division receive any tuition payments from participating school divisions...":

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.

Figure 19. Schedule F – No Tuition Received

Schedule F - Regional Program Allocations											
Regional Vocational and Special Education Programs, Regional Governor's Schools and Regional Alternative Education Programs											
Name of Regional Program <input type="text" value="0"/>											
Regional Program Number <input type="text" value="000"/>											
<p>Did receive any tuition payments from participating school divisions (excluding pass-through payments of state or federal funds from its fiscal agent) for fiscal year 2007?</p> <p><input type="radio"/> YES <input checked="" type="radio"/> NO</p> <p>RESET FORM</p>											
<p>The school divisions that participated in the regional program in FY 2006 have been pre-loaded and the percent of service is provided for information only. Please enter the revenue from participating school divisions for FY 2007 tuition (adding or deleting any additional school divisions as appropriate). To add a division, simply key in the division number in column B. To delete a participating division, delete the division number from Column B. If you are not sure of the division number, use the scroll box provided below to find the division number. The total revenue should correspond to the revenue reported under 1901010. Please coordinate with the school divisions as necessary to ensure that you are accurately recording tuition revenues paid for fiscal year 2007 tuition. Please note that you will need to provide this information in the "Required Fields" section below.</p>											
<p>Use This Box to Look Up Division Numbers to Enter in Column B Below</p> <div style="border: 1px solid black; padding: 2px;"> 001-ACCOMACK 002-ALBEMARLE 003-ALLEGHANY 004-AMELIA </div>				<p>2005-2006 Percentage</p>		<p>2006-2007 Percentage</p>		<p>Enter the Number of Students from Each Division.</p>		<p>Required Fields:</p> <p>Date Confirmed With School Division</p> <p>Name of Contact Person in the Participating School Division Who Confirmed Amount</p>	
Division #		School Division		Percentage		Percentage		Enter the Number of Students from Each Division.		Date Confirmed With School Division	
				0.00%		0.00%		0			

No tuition revenues were reported in revenue source code 1901010 on the "Revenues" worksheet.

Enter the number of students in FY 2007 from participating school divisions.

Schedule F also requires school divisions to verify the date of confirmation, contact person and telephone number for every participating school division listed by a regional program. This information is required, and an error check will prohibit completion of the ASRFIN Excel template if these fields are not completed for every school division included in this schedule. Required fields include:

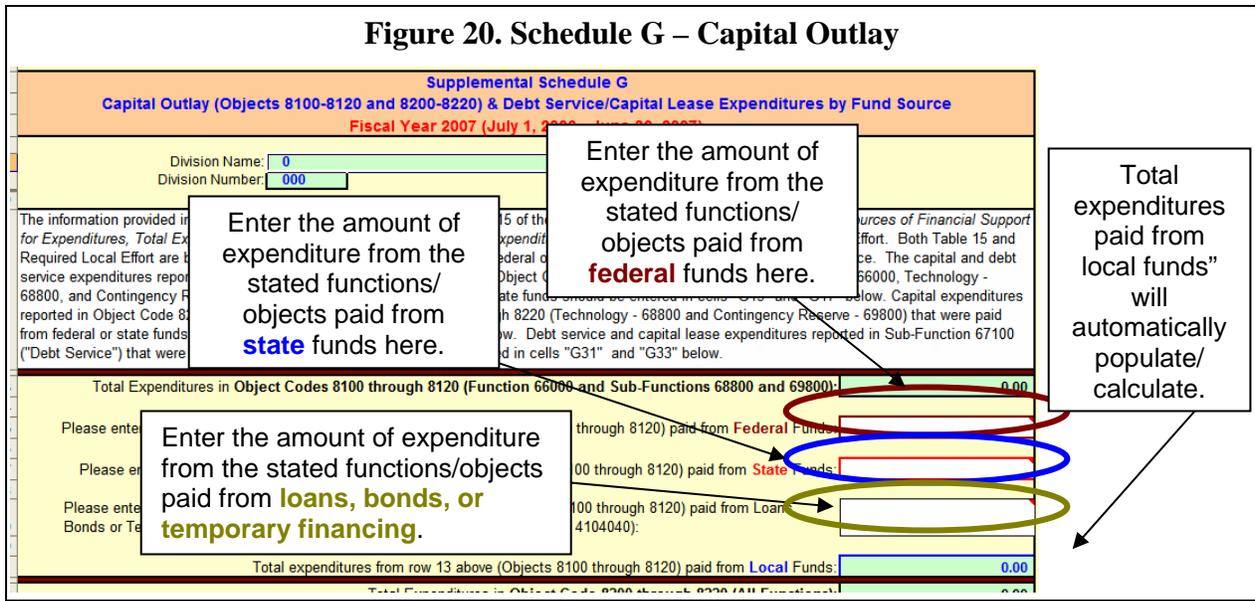
- Date Confirmed With School Division
- Name of Contact Person in the Participating School Division Who Confirmed Amount
- Phone Number of Contact Person in Participating Division

Schedule G: Capital Outlay

The information provided in this schedule is used for calculating Table 15 (Total and Per Pupil Expenditures for Operations) of the *Superintendent's Annual Report for Virginia* and for calculating capital expenditure exclusions on Schedule E (Required Local Effort) in the 2006-2007 ASRFIN. Both Table 15 and Required Local Effort are based on operational costs and exclude federal or state funds expended for capital and debt service.

School divisions must specify the fund type (federal, state, or local) used for capital expenditures by various applicable functions and subfunctions. The portion of the following capital expenditures reported in your 2006-2007 ASRFIN that were paid from federal or state funds will be excluded from Table 15, as well as from the Required Local Effort calculation:

- **Capital Outlay Replacements for Facilities:**
 - Facilities - functions 66100-66600: object codes 8100-8120
 - Technology for Facilities – sub-function 68800: object codes 8100-8120
 - Contingency Reserve for Facilities – sub-function 69800: object codes 8100-8120
 - Loans, Bonds or Temporary Financings – revenue codes 4104010, 4104020, 4104030, 4014040 – object codes 8100-8120
- **Capital Outlay Additions for All Functions:**
 - Object codes 8200 through 8220
- **Debt Service:**
 - Sub-function 67100: all object codes



The capital outlay replacement expenditures reported in your 2006-2007 ASRFIN for facilities’ sub-functions 66100-66600, 68800, 69800, object codes 8100 through 8120 that were paid from federal funds, should be entered in cell “J15;” expenditures from these function-object combinations from state funds should be entered in cell “J17.”

Capital outlay addition expenditures reported in all functions, object code 8200 through 8220, that were paid from federal funds should be entered in cell “J23;” expenditures from these function-object combinations from state funds should be entered in cell “J25.”

Debt service and capital lease expenditures reported in sub-function 67100 that were paid from federal funds should be entered in cell “J31;” expenditures from this sub-function from state funds should be entered in cell “J33.” Do not include school construction loans from the Literary Fund or Virginia Public School Authority as state funds. School construction loans from the Literary Fund and VPSA are considered local funds.

Schedule H: Textbook Revenues and Expenditures

The information provided in this schedule details the fiscal year 2007 revenues and expenditures for textbooks, and provides information on budgeted textbook revenues and expenditures in fiscal year 2008. Textbook revenues for fiscal year 2007 from revenue source code 240214 – “Textbook Payments” will automatically populate cell “B10.” The school division must enter other state, local, or other revenues received by the school division. Similarly, textbook expenditures for fiscal year 2007 will automatically populate in cells “B20,” “B22,” and “B24.” Your school division cannot report expenditures that exceed total reported revenues. An edit check will stop your submission if reported expenditures are greater than reported revenues. Please note that all funds controlled by the local school board must be reported on this schedule, including separate textbook funds outside of the regular operating funds. Also note that §22.1-251, *Code of Virginia*, prohibits charging student fees for required textbooks and workbooks. In

addition, other student fees are prohibited as indicated in Inf. Supts. Memo No. 171, dated September 3, 1993, and Inf. Supts. Memo No. 95, dated May 13, 1994. Please refer to these memoranda contained in Attachments B and C of Adm. Supts. Memo No. 15, dated March 30, 2001, for guidance on permissible student fees.

Figure 21. Schedule H – Textbook Revenues and Expenditures

	A	B	C	D
1	Supplemental Schedule H			
2	Survey on Textbook Revenues and Expenditures			
3				
4	DIVISION NAME			000
5	DIVISION NAME			DIVISION NUMBER
6	Note: All funds controlled by the local school board must be reported on this schedule, including separate textbooks funds outside of the regular operating fund.			
7				
8	I. Textbook Revenues:	ACTUAL FY 2007	BUDGETED FY 2008	
9				
10	A. State SOQ Textbook Funds	-		
11				
12	B. Other State Funds			
13				
14	C. Local Funds (including transfers from escrow accounts)			
15				
16	D. Other Funds (excluding state or local funds)			
17				
18	II. Textbook Expenditures:			
19				
20	A. Object code 6020 (Textbooks and Workbooks), Sub-Functions 61100, 61210, 61230, 61320, and 69000 on the ASR	-		
21				
22	B. Object code 6030 (Instructional Materials), Sub-Functions 61100, 61210, 61230, 61320, and 69000 on the ASR	-		
23				
24	C. Object code 6040 (Technology - Software/Online Content), Sub-Functions 68100, 68200, and 69000 on the ASR	-		

The green-shaded cells will automatically populate with revenue and expenditure data.

School divisions must enter budgeted FY 2008 information in this column.

Schedule I: FY 2007 Salary Survey

The information provided in this schedule is used to compile the annual salary report that is due to the General Assembly by December 1 of each year (Item 135 of Chapter 847, 2007 Acts of Assembly). Schedule I must be received by the ASRFIN due date (September 15, 2007) to ensure that your school division is included in the annual salary report, which is provided to the Governor and the Chairmen of the Senate Finance and House Appropriations Committees. The information provided in this schedule will also be used to complete Table 19 (Total Instructional Positions and Average Annual Salaries) of the *Superintendent's Annual Report for Virginia*.

The "Fiscal Year 2007 Actual" column will automatically populate with data entered in prior ASRFIN expenditure and FTE sheets. You are also asked to provide information on budgeted salary expenditures and FTEs for fiscal year 2008. Please note that the "Fiscal Year 2007 Actual" column must be populated with this data before the spreadsheet will allow you to enter data in the "Fiscal Year 2008 Budgeted" column. Do not attempt to complete Schedule I until all expenditure and FTE data has been entered in prior ASRFIN expenditure and FTE sheets.

Figure 22. Schedule I – Salary Survey

Supplemental Schedule I

FISCAL YEAR 2007 SALARY SURVEY: Item 146 of Chapter 2, 2006 Acts of Assembly (2004-2006 Appropriation Act), requires the Governor and the Chairman of the House Appropriations Committee to complete Table 19 of the Superintendent's Annual Report for Virginia (Total Instructional Positions and Average Annual Salaries). Please note that the "Fiscal Year 2007 Actual" column must be populated with expenditure data (column will automatically tabulate based on data entry in prior ASR expenditure sheets) before the spreadsheet will allow you to enter data in the "Fiscal Year 2007 Budgeted" column.

Division / Regional Name **Division / Regional Number**

Section A: Teaching Personnel
Compensation Reporting for FY 2008 Budgeted: Include compensation paid for all teaching personnel defined as classroom teachers (regular education, remedial education, special education, vocational education, gifted education, music, art, and physical education teachers, other subject area teachers); homebound teachers; technology instructors; guidance counselors; and librarians for regular day schools, regardless of the source of funds (local, state, federal, other) for the indicated range (elementary, secondary or district). Please do not include classroom teachers for summer school, adult education, pre-school, or other educational programs that do not fit the categories listed above in this survey. Include budgeted expenditure for object code 1120 for functions 68100 and 68200 in your calculations.
FTE Position Reporting for FY 2008 Budgeted: Please report separate totals for all elementary, secondary and district classroom teachers and another total for elementary, secondary and district guidance counselors and librarians, following the guidance provided in the table below. For more specific information on which expenditure and FTE's to include, review column "B" below.

A. Compensation for Teaching Personnel - Report the amount of compensation paid to teaching personnel in elementary, secondary and district categories.		Fiscal Year 2007 Actual	Fiscal Year 2008 Budgeted
Total Compensation for Elementary Teaching Personnel -	\$	-	Please enter budgeted amount above.
Total Compensation for Secondary Teaching Personnel -	\$	-	Please enter budgeted amount above.
Total Compensation for District Teaching Personnel -	\$	-	Please enter budgeted amount above.
Total Compensation for Teacher Personnel -	\$	-	\$ -

B. Number of FTE Classroom Teachers - Report the number of classroom teachers in elementary, secondary and district categories.		Fiscal Year 2007 Actual	Fiscal Year 2008 Budgeted
Total Elementary FTE Classroom Teachers -		0.00	Please enter budgeted amount above.
Total Secondary FTE Classroom Teachers -		0.00	Please enter budgeted amount above.
Total District FTE Classroom Teachers -		0.00	Please enter budgeted amount above.
Total Number of FTE Classroom Teachers -		0.00	0.00

This column will automatically populate with expenditure and FTE data.

You cannot enter data in the FY 2008 column until the FY 2007 data is entered in expenditure and FTE sheets.

Please note that if you did not have principals and/or assistant principals for a division or regional program in FY 2007, you will be asked to verify this by selecting a check box that appears in sections B and C of Schedule I. If you do not plan to employ principals and/or assistant principals in FY 2008, you will also be required to verify this using a check box. You will be prompted with error messages if you do not verify your response of "zero" principals or assistant principals, for both fiscal years.

Figure 23. Schedule I – No Principals Employed

65	Calculated Average Salary for Principals: <input type="text"/>		Please Verify Data Entered Above	
66			Please Verify Data Entered Above	
67			<input type="checkbox"/> No principals were employed in FY 2007. <input type="checkbox"/> No principals will be employed in FY 2008.	
68				
69	Section C: Assistant Principals			
70				
71	A. Total Compensation for Assistant Principals - Report the amount of compensation paid to assistant principals in the elementary, secondary and district categories.			
72	Total Compensation for Elementary Assistant Principals		Fiscal Year 2007 Actual	Fiscal Year 2008 Budgeted

Use the check boxes to verify, "No principals employed in FY 2007" or "No principals will be employed in FY 2008." You will receive an error message if you do not use these check boxes when the number of principals or assistant principals is zero.

If you encounter difficulties entering budgeted salary amounts and FTEs for FY 2008, 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 significantly from prior year data. Entering all FY 2008 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 2007 actual data.

Section D of Schedule I allows school divisions to explain planned FY 2008 actions to improve classroom teacher salaries. Select the text box titled "Action taken to improve teacher salaries in FY 2008" to reveal a text field where additional information can be entered in to the schedule. You may provide a brief description of actions to improve teacher salaries in FY 2008 (e.g. provided cost of living increase, salary step increase, etc.). If applicable, please include the average effective annual percent salary increase that will be provided to classroom teachers in FY 2008. Please note that this explanation will be included in the salary survey report and the department will not edit this text. All text entered should be proofread and spell checked.

Schedule J: Breakout of Technology Salary Expenditures and FTEs

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

Please note that this schedule is intended to determine the number of elementary, secondary, and district-wide teachers assigned to subfunctions 68100 and 68200 *only*. You are required to array expenditures and FTEs for these two subfunctions among elementary, secondary, and district-wide programs. Error checks have been built into this schedule to ensure 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 expenditures worksheet (labeled "District 68000").

Figure 24. Schedule J – Breakout of Technology Salary Expenditures and FTEs

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Supplemental Schedule J													
2	Elementary, Secondary, and Districtwide Breakout of Object 1120 in Functions 68100 & 68200													
3														
4														
5														
6	Division Name: <input type="text" value="0"/>													
7	Division Number: <input type="text" value="000"/>													
8														
9	The information provided in this schedule will be used in calculating Standards of Quality (SOQ) funded instructional salaries as well as SOQ prevailing support positions and salaries. In Section 1 , please provide the elementary, secondary, and districtwide breakout of the expenditures reported in 68100, 1120 in cells "K16," "K18," and "K20" below and the FTEs reported in 68000, 1120 (attributable to the expenditures reported in 68100 only) in cells "L16," "L18" and "L20" below. In Section 2 , please provide the elementary, secondary, and districtwide breakout of the expenditures reported in 68200, 1120 in cells "K28," "K30," and "K32" below and the FTEs reported in 68000, 1120 (attributable to the expenditures reported in 68200 only) in cells "L28," "L30," and "L32" below.													
10														
11	Section 1: Technology - 1120 Expenditures & FTE's in Classroom Instruction													
12														
13														
14	Total expenditures reported in Function 68100, Object 1120 & FTEs reported in Function 68000, Object 1120:											Expenditures:	FTEs:	Avg Salary:
15												-	-	-
16	Of the expenditures reported in Function 68100, Object 1120, how much was for Elementary (K-7) teachers:													
17														
18	Of the expenditures reported in Function 68100, Object 1120, how much was for Secondary (8-12) teachers:													
19														
20	Of the total expenditures reported in Function 68100, Object 1120, how much was for District-wide teachers:													
21														
22	Elementary, Secondary, and Districtwide Expenditure Subtotal (should match total reported in cell "K14"):											-		
23														
24	Section 2: Technology - 1120 Expenditures & FTE's in Instructional Support													
25														
26	Total expenditures reported in Function 68200, Object 1120 & FTEs reported in Function 68000, Object 1120:											Expenditures:	FTEs:	Avg Salary:
27												-	-	-
28	Of the expenditures reported in Function 68200, Object 1120, how much was for Elementary (K-7) teachers:													
29														
30	Of the expenditures reported in Function 68200, Object 1120, how much was for Secondary (8-12) teachers:													
31														
32	Of the total expenditures reported in Function 68200, Object 1120, how much was for District-wide teachers:													
33														
34	Elementary, Secondary, and Districtwide Expenditure Subtotal (should match total reported in cell "K26"):											-		

These cells will automatically populate with FY 2007 expenditure and FTE data from prior expenditure and FTE sheets.

You are required to array expenditures and FTEs for the 68100 and 68200 subfunctions among elementary, secondary and district-wide programs. Enter this data in the white cells in columns K and L.

Schedule J 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. If the total number of positions allocated between the two sub-functions were to exceed 50, an error check built into the template would prevent completion of the ASRFIN.

Figure 25. Schedule J – Balancing FTEs

	A	B	C	D	E	F	G	H	I	J	K	L		
1	Supplemental Schedule J													
2	Elementary, Secondary, and Districtwide Breakout of Object 1120 in Functions 68100 & 68200													
3														
4														
5														
6	Division Name: 0													
7	Division Number: 000													
8	The information provided in this schedule will be used in calculating Standards of Quality (SOQ) funded instructional salaries as well as SOQ support positions and salaries. In Section 1 , please provide the elementary, secondary, and districtwide breakout of the expenditures reported 1120 in cells "K16," "K18," and "K20" below and the FTEs reported in 68000, 1120 (attributable to the expenditures reported in 68100 only) in "L18" and "L20" below. In Section 2 , please provide the elementary, secondary, and districtwide breakout of the expenditures reported in 68200 in cells "K28," "K30," and "K32" below and the FTEs reported in 68000, 1120 (attributable to the expenditures reported in 68200 only) in cells "L28" and "L32" below.													
10														
11	Section 1: Technology - 1120 Expenditures & FTE's in Classroom Instruction													
12														
13														
14											Expenditures:		FTEs:	
15	Total expenditures reported in Function 68100, Object 1120 & FTEs reported in Function 68000, Object 1120:										500,000.00		50.00	
16	Of the expenditures reported in Function 68100, Object 1120, how much was for Elementary (K-7) teachers:										200,000.00		10.00	
18	Of the expenditures reported in Function 68100, Object 1120, how much was for Secondary (8-12) teachers:										200,000.00		10.00	
20	Of the total expenditures reported in Function 68100, Object 1120, how much was for District-wide teachers:										100,000.00		2.00	
22	Elementary, Secondary, and Districtwide Expenditure Subtotal (should match total reported in cell "K14"):										500,000.00			
23														
24	Section 2: Technology - 1120 Expenditures & FTE's in Instructional Support													
25														
26											Expenditures:		FTEs:	
27	Total expenditures reported in Function 68200, Object 1120 & FTEs reported in Function 68000, Object 1120:										600,000.00		20.00	
28	Of the expenditures reported in Function 68200, Object 1120, how much was for Elementary (K-7) teachers:										200,000.00		20.00	
30	Of the expenditures reported in Function 68200, Object 1120, how much was for Secondary (8-12) teachers:										300,000.00		5.00	
32	Of the total expenditures reported in Function 68200, Object 1120, how much was for District-wide teachers:										100,000.00		3.00	
33														
34	Elementary, Secondary, and Districtwide Expenditure Subtotal (should match total reported in cell "K26"):										600,000.00			

The FTEs arrayed across functions 68100 and 68200 cannot exceed the total FTEs reported in function 68000 on the "District FTE Positions" page.

Regional Programs' ASRFIN

ASRFIN information from regional programs provides financial data for public reporting in the *Superintendent's Annual Report for Virginia*, to meet federal reporting requirements, and to make future funding decisions. Regional programs are required to submit an ASRFIN to account specifically for the fiscal resources and personnel that are allocated to support the services provided by these entities.

The ASRFIN Excel template has been enhanced to make data entry easier for those completing an ASRFIN for a regional program. For example, expenditure data will only be accepted in expenditure programs that correspond to a regional program's primary service area (i.e., "special," "vocational," or "gifted and talented"). In addition, all state revenue cells on the "Revenues" worksheet will be locked with the exception of revenue source codes 410405 (VPSA) and 250000 (Benefits from Other State Agencies). Edits checks have also been updated to recognize certain unique financial arrangements of regional programs. These enhancements should ease some of the data entry requirements.

Regional programs should follow the general instructions as provided in this manual as well as the following additional instructions that are specific to regional programs:

Statutory Basis and Due Date (*Regional Programs*)

The statutory basis and due date for the ASRFIN is the same for regional programs as it is for regular school divisions. Section 22.1-81, *Code of Virginia*, requires each school division and regional program to submit its 2006-2007 ASRFIN to the Virginia Department of Education by September 15, 2007. For the September 15 deadline for submission to be extended, a regional program must submit its request, in writing, to the Department of Education Budget Office prior to the September 15, 2007 deadline.

Coordinating Responsibility for Preparing the ASRFIN (*Regional Programs*)

The entity (fiscal agent school division or regional program itself) preparing the ASRFIN 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 regional program's ASRFIN rather than reported as the activity of participating school divisions.

Revenues (*Regional Programs*)

All of the revenues that support the expenditures of a regional program should be reported in the regional program's ASRFIN Excel template. 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.

- **Revenue 1901010: Tuition from Another County or City**

All tuition payments from local revenue made by school divisions to regional programs should be reported, where applicable, in the school division's ASRFIN Excel template under "Payments to Joint Operations" in object code 7000 "Tuition Payments to Joint Operations." These tuition payments should be reported on the regional program's ASRFIN Excel template under revenue source code 1901010 "Tuition from Another County or City."

- **Revenue 1901020: Other Payments from Another County or City**

All other payments (other than tuition payments) to support regional programs should be reported, where applicable, by school divisions under the "Purchased Services" section of the appropriate expenditure code in object code 3810 "Tuition Paid - Other Divisions In-State." These other support payments should be reported on the regional program's ASRFIN Excel template under revenue source code 1901020 "Other Payments from Another County or City."

State funds for a regional program that are either paid to the fiscal agent or paid directly to various participating school divisions for the regional program should be reported by the school division under function 67300, object code 9700, "Fund Transfers – Transfer to Inter-Agency Fund." These State "pass-through" payments should be reported on the regional program's ASRFIN Excel template under revenue source code 1901020 "Other Payments from Another County or City."

Expenditures (*Regional Programs*)

Instructional expenditures for regional programs must be reported under the correct program code. 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 ASRFIN Excel template is designed to detect the type of regional program selected from the drop-down box on the "Contact Information" worksheet and will automatically highlight the correct program codes in which expenditures should be entered. All other program codes will automatically be write-protected in applicable worksheets, preventing you from entering data into incorrect programs.

Figure 26. Program Codes for Regional Programs

Type of Regional Program	Program Code
<i>Regional Vocational Education Program</i>	2 – “Vocational” <i>or</i> 7 – “Adult”
<i>Regional Special Education Program</i>	3 – “Special”
<i>Regional Alternative Education Program</i>	3 – “Special”
<i>Regional Academic-Year Governor’s School</i>	4 – “Gifted and Talented”

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 in the expenditures section of the regional program’s ASRFIN Excel template. The intent is to separately show, for purposes of ASRFIN reporting, the level of resources expended for services provided by the regional program.

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.

- **Personnel Expenditures**

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 ASRFIN Excel template (but not duplicated on the ASRFIN Excel template 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 ASRFIN Excel template.

- **Non-Personnel Expenditures**

Non-personal expenditures that are attributable to the services and activities of the regional program are to be reported on the regional program's ASRFIN Excel template (and not duplicated on the ASRFIN Excel template of participating school divisions).

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 regional programs under Function 61100 - Classroom Instruction, object code 3000 "Purchased Services."

Full-Time Equivalent Positions (*Regional Programs*)

All positions that provide services or instruction for the regional program should be included in the position count on the regional program's ASRFIN Excel template, 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 ASRFIN Excel template (but not duplicated on the ASRFIN Excel template of participating school divisions).

All positions must be converted into full-time equivalents (FTEs), including 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 ASRFIN Excel template and the regional program's ASRFIN Excel template.

Instructions on calculating FTE positions for both instructional and non-instruction personnel, as well as the use of the FTE Calculator, are located in the section of this document titled "Full-Time Equivalent (FTE) Positions Worksheets."

Supplemental Schedules A through H (*Regional Programs*)

All regional programs must submit Schedules C, D, F, G, H, I, and J. In addition to these schedules, Regional Special Education programs must submit Schedules A and B. Regional programs do not need to submit Schedule E. Figure 27 shows the schedules that must be submitted by type of regional program. Please see the individual instructions for completing the required schedules located in earlier sections of this document.

Figure 27. Schedule Submission for Regional Programs

Type of Regional Program	Schedule									
	A	B	C	D	E	F	G	H	I	J
Vocational Education Program			X	X		X	X	X	X	X
Special Education Program	X	X	X	X		X	X	X	X	X
Alternative Education Program			X	X		X	X	X	X	X
Academic-Year Governor's School			X	X		X	X	X	X	X

COMPLETION PROCESS

Error Check

When all data has been entered and the ASRFIN Excel template is complete, you will need to run the final error checks. The final error check button is located on the “Important Reminders” worksheet, and is titled “Final Error Check – Generate Text File.” This button will run error checks on the entire ASRFIN Excel template, including the revenue worksheets, expenditure worksheets, and supplemental schedules. The error check ensures that all worksheets contained in the Excel template meet certain criteria and are complete. All errors found during the error check will stop the error check process and generate prompts indicating the error. All errors must be corrected before continuing with the report.

When you have successfully run the error check in the Excel template, the “Final Check – General Text File” worksheet will be made available. This worksheet will display the ASRFIN Warning Report of all possible errors and warning messages that exist in the Excel workbook. **Carefully review these messages, especially if you receive a warning message that the division or regional program is not in compliance with meeting Required Local Effort.** When you are satisfied that the data submitted is correct and all warning messages or possible errors have been reviewed, then the ASRFIN text file may be generated for upload to the department’s Web-enabled system.

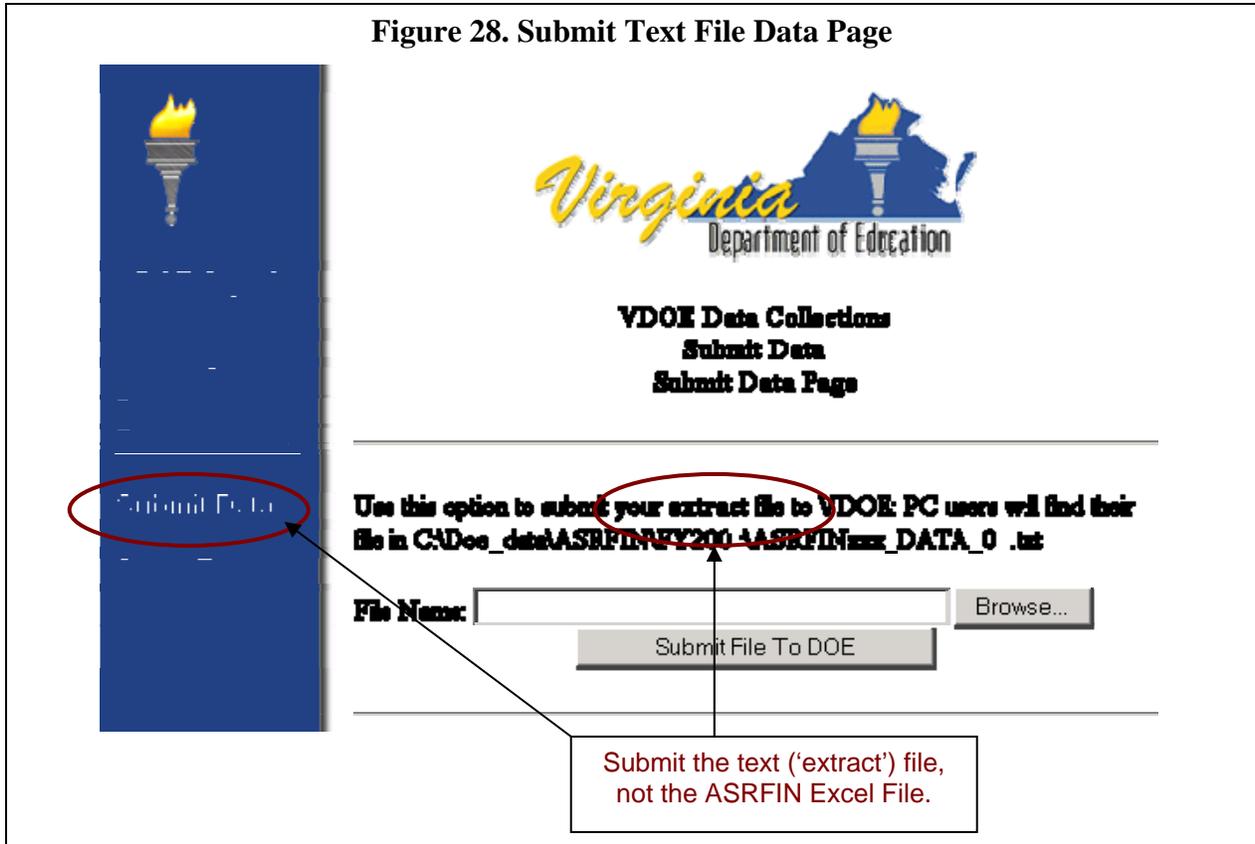
Text File Generation and Submission

After you have carefully reviewed the ASRFIN Warning Report in the “Final Error Check – Generate Text File” worksheet, you must click on the button in the worksheet labeled “Possible errors reviewed and all corrections complete - GENERATE TEXT FILE” to generate the text file used to transmit your ASRFIN data to the department’s Web site. Once you click the button, the text file will automatically be saved to your computer’s hard drive under the file C:\DOE_Data\ASRFIN\FY2007\ASRFINxxx_DATA_07.txt (where “xxx” is the division or regional program number and “07” is the fiscal year). Please do not change the file name generated by the program.

After successful generation of your text file, the next step is to transmit the file to the department’s data collection Web site through the use of the Single Sign-on for Web Systems (SSWS) at <https://p1pe.doe.virginia.gov/ssws>. Instructions regarding this application are on the Web site. You will need a user account to access the SSWS. If you do not have a user account, you will need to contact your local SSWS Account Manager. Each division is assigned an SSWS Account Manager, who establishes accounts for persons in the division needing access to the SSWS.

After successfully logging in to the SSWS, the Virginia Department of Education Sign-On Home Page will appear. The “menu” in the center of the page will display the systems for which you have been granted access. The left side of the SSWS Web page is a blue navigation bar. The links on the navigation bar are functions that you can use.

Select the “Annual School Report: Financial” application and ensure that you are logged in as the correct division or regional program. Choose “Submit Data” from the blue navigation bar. The submit data page is shown in Figure 28.



Enter the full text file name and file location or choose the “Browse...” button and locate the file on your computer’s hard drive. You must enter the text file name and not the Excel file. Once you have selected the text file, choose the “Submit File to DOE” button below the file name. This will upload the text file to the department through the SSWS.

The ASRFIN Data Submission Notice Page will inform you if the text file submission passed or failed the upload process. Submitting the Excel file instead of the text file, or changing the name of the text file, are examples of reasons the upload may fail.

Figure 29. Data Submission Notice Page

**VDOE Data Collections
ASRFIN Data Submission Notice Page**

- Your data has been placed on the server and will soon be validated.
- After validation an e-mail will be sent with the validation results.
- In order to view these results, click the 'Status Tracking' menu item.

Expected	Received	Pass/Fail
SenderID=xxx	SenderID=xxx	PASS
EMAIL=user@division.k12.va.us	EMAIL=user@division.k12.va.us	PASS
DataType=ASRFIN	DATATYPE=SMF_ASRFIN	PASS
Authorized to Submit	Authorized to Submit	PASS

[VDOE Sign-On Home](#)

After successfully uploading the text file, the division or regional program’s contact person listed on the bottom of the “Contact Information” worksheet of the ASRFIN Excel template 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 must review the submitted data, including the list of potential errors. Once you have reviewed your list of potential errors, you will be asked to “accept” or “reject” your submission. If you review the list of potential errors and determine that the data as submitted is accurate, then you must select the option to “accept” your submission. If you review the list of potential errors and determine that the data as submitted is not accurate, then select the option to “reject” your submission and re-submit a corrected ASRFIN text file. Compliance with laws, regulations, contracts, and grants applicable to federal and state programs is the responsibility of your school division or regional program.

To view the data submission, login to the SSWS and select the “Annual School Report: Financial” application and then select “Status Tracking” from the blue navigation bar. The Submitted File Status Page will appear and show the successful submission of the text file. Click on “Successful” under the “Upload Status” header. The 2006-2007 Annual School Report Financial Section Superintendent’s Verification Report reflecting the submitted, unverified data will be available for review. Please note, the file available for your review will not include the Superintendent’s Certification signature section. The Superintendent’s Certification signature section will not be made available to the division or regional program until your school division has reviewed any warning messages or possible errors and determined that no ASRFIN data

revisions are required based on the review of the warnings report, and your school division has “accepted” the submission.

Figure 30. Status Tracking Page

Virginia
Department of Education

VDOE Data Collections
Status Tracking
Submitted File Status Page

Reporting Division: XXXXXX CO PBLC SCHS

Below is a listing of the ASRFIN files received from your Agency.

If the Upload Status shows 'Failed', you must correct the errors and re-submit your file. Click on the word 'Errors' under Upload Status and follow the instructions.

If the Upload Status shows 'Successful' or 'Warnings - Successful' the data in your file has passed the initial validation step. Click on the link under Upload Status to display the superintendent's verification report.

Click on the link under the 'Upload Status' to continue.

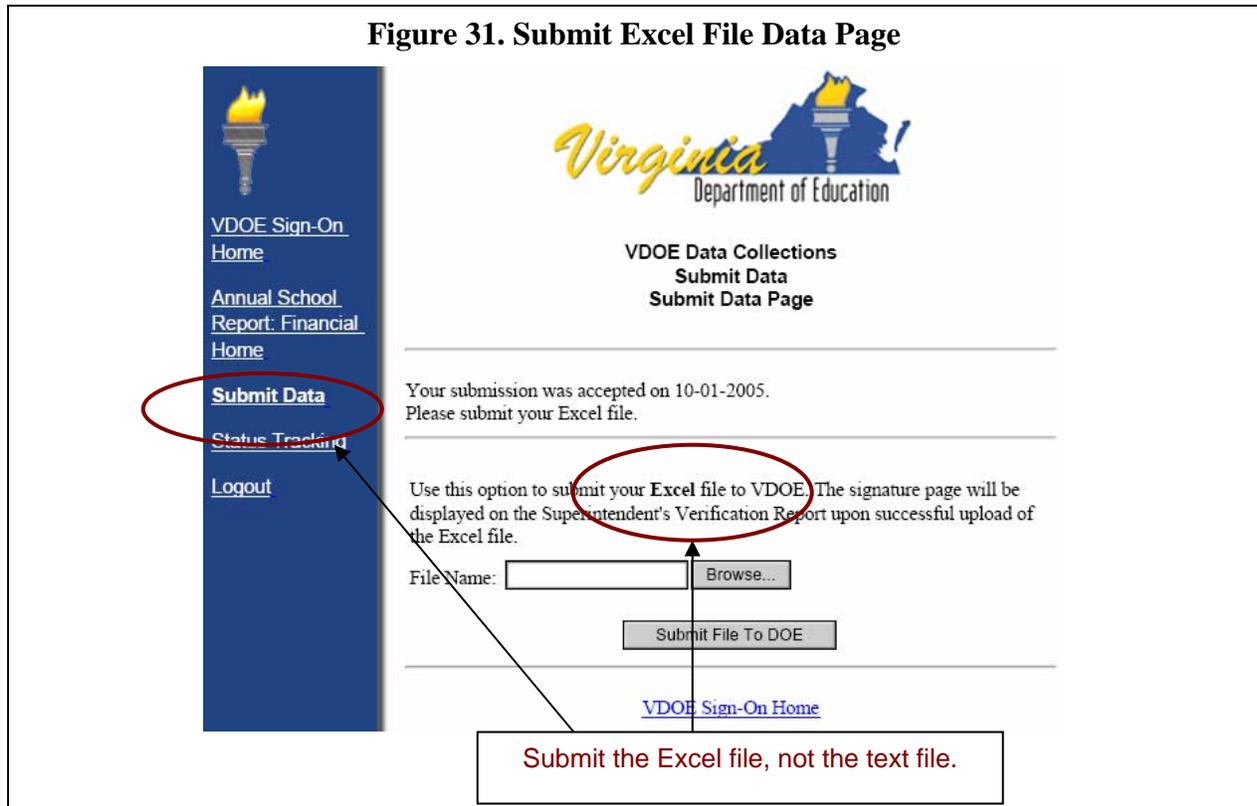
SMF File Type	Upload Status	File Upload Date
ASRFIN	Successful	09/15/2005 02:37 PM
ASRFIN	Failed	09/14/2005 02:31 PM
ASRFIN	Successful	09/30/2004 03:09 PM
ASRFIN	Successful	09/10/2004 03:34 PM
ASRFIN	Failed	09/10/2004 09:46 AM
ASRFIN	Successful	09/24/2003 09:56 AM
ASRFIN	Successful	09/13/2003 10:54 AM
ASRFIN	Successful	10/01/2002 11:03 AM
ASRFIN	Successful	09/20/2002 03:59 PM
ASRFIN	Failed	09/17/2002 02:54 PM
ASRFIN	Failed	09/15/2002 04:48 PM

ASRFIN Excel Template Submission and Superintendent’s Verification Report

Once your school division or regional program has “accepted” the text file submission, then the division or regional program will receive a second e-mail transmission indicating that the ASRFIN Excel template can be uploaded into the SSWS to produce your 2006-2007 Annual School Report Financial Section Superintendent’s Verification Report with the Superintendent’s Certification signature section. You are no longer required to e-mail your completed ASRFIN Excel template to the department.

To upload your ASRFIN Excel template, login to the SSWS (<https://p1pe.doe.virginia.gov/ssws>) and select the “Annual School Report: Financial” application and then choose “Submit Data” from the blue navigation bar. The “Submit Data

Page” is similar to the page to submit the text file; however, the directions indicate to submit the Excel file instead of the text file.



Once you have successfully uploaded your completed ASRFIN Excel template you will be able to print the Superintendent’s Verification Report including the Superintendent’s Certification signature section. Please note that you will be unable to print the Superintendent’s Certification signature section until after your ASRFIN Excel template has been successfully uploaded.

To print the Superintendent’s Verification Report with the Superintendent’s Certification signature section, you will need to login to the SSWS and select the “Annual School Report: Financial” application and then choose “Status Tracking” from the blue navigation bar. The Submitted File Status Page will appear and show the successful submission of the ASRFIN Excel template. Click on “Successful” under the “Upload Status” header. The 2006-2007 Annual School Report Financial Section Superintendent’s Verification Report reflecting the submitted, verified data will show, including the Superintendent’s Certification signature section.

Superintendent's Verification Report Submission

The Superintendent's Verification Report includes an **"ASRFIN Warnings Report"** based on the potential errors and warnings reported on the "Final Check – General Text File" worksheet. This additional section will contain all warning messages and possible errors that are shown in the Excel template. Division 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.

After the superintendent has reviewed and certified the Superintendent's Verification Report, mail an original hardcopy of the Superintendent's Verification Report, signed by the division superintendent, to the department:

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

Thank you for completing the 2006-2007 Annual School Report Financial Section.

TROUBLESHOOTING THE ASRFIN EXCEL TEMPLATE

Invalid Format Error Message

You receive an invalid format error message (Figure 4) stating, “Enter the Amount in Dollars and Cents.”

Select the “Cancel” button and reenter the amount in a 0.00 (numeric) format. Letters and other non-numeric characters are not allowed in certain cells.

Invalid Value Error Message

You receive an invalid value error message stating, “The value you entered is not valid. A user has restricted values that can be entered into this cell.”

Select the “Cancel” button and evaluate the data that is being entered into the cell. In a cell requiring a name, numeric characters would be invalid and in a cell requiring a phone number, alpha characters would be invalid.

Macro Disabled Error Message

You receive the macro disabled error message (Figure 2) stating, “The macros in this project are disabled. Please refer to the online help or documentation of the host application to determine how to enable macros.”

When you open the ASRFIN 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 properly. If you are not prompted with the “Disable” or “Enable” macro option, your Excel security level may be set too high. To change your security level, first close the ASRFIN Excel template. While still in Excel, at the menu bar, 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 ASRFIN Excel template again and you should see the option to “Enable Macros.”

Navigation Menu Does Not Show

The navigation menu does not show on the “Important Reminders” worksheet.

On the “Important Reminders” worksheet, select the option button “Show Menu” on the right side of the page (Figure 7).

Out of Normal Range Salary Warning Message

After entering salary expenditures and FTEs, you receive a warning message to the right of the FTE Positions cell stating, “Average salary (based on FTEs) appears out of range. Please correct or continue if correct” (Figure 12).

Verify the accuracy of the expenditure entries and FTE entries. If appropriate, adjust the expenditure or FTE amounts as needed.

Protected Cell Error Message

You receive the protected cell error message (Figure 3) stating, “The cell or chart you are trying to change is protected and therefore read-only.”

Select the ‘OK’ button and select a cell where data entry is allowed. Data entry is allowed in most cells that are white in color. Green cells normally indicate a formula-driven calculation.

CONTACT AND REFERENCE INFORMATION

Virginia Department of Education

<http://www.doe.virginia.gov/>

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ASRFIN Excel Template and Superintendent's Memorandum

<http://www.doe.virginia.gov/VDOE/Finance/Budget/cdc/index.html>

ASRFIN Support Documentation and Reports

http://www.doe.virginia.gov/VDOE/Finance/Budget/cdc/asr_other.html

Single Sign-On for Web Application Systems (SSWS)

<https://p1pe.doe.virginia.gov/ssws>

Federal Information

The Catalog of Federal Domestic Assistance (CFDA)

<http://12.46.245.173/cfda/cfda.html>

National Center for Education Statistics (NCES)

<http://nces.ed.gov/>