2009-2010 Annual School Report Financial Section

Virginia Department of Education

2009-2010 Annual School Report Financial Section

2009-2010 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 66 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 2009-2010 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 2009-2010 ASRFIN to the Virginia Department of Education by **September 15, 2010**. School divisions and regional programs that wish to file for an extension (until September 30, 2010, per Section 22.1-81, *Code of Virginia*) for their 2009-2010 ASRFIN must submit a written request signed by the division superintendent, or designee, to Kent C. Dickey, deputy superintendent for finance and operations, prior to the September 15, 2010, deadline. Please note that e-mail extension requests will not be accepted.

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 2009-2010 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 2009-2010 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 2009-2010 ASRFIN submission. The ASRFIN instructions may reference the "2009-2010 Annual School Report Financial Section," or "2009-2010 ASRFIN," as well as "fiscal year 2010" or "FY 2010." The 2009-2010 ASRFIN corresponds to the 2010 fiscal year (i.e., July 1, 2009 to June 30, 2010).

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 2009-2010 ASRFIN should include amounts that are owed if services or goods were received by June 30, 2010, even if payments were not made until after June 30, 2010. This includes amounts that will be paid to teachers and other personnel during summer 2010 against active contracts for the 2009-2010 school year. Examples of revenue meeting these criteria would be unreimbursed expenditures incurred under federal programs, state funds allocated to a school division for current operations not received by June 30, 2010, and fiscal year 2010 charges for services rendered by the school board but for which payments were not received by June 30, 2010. Similarly, accrued revenue receivable, received in fiscal year 2010 but attributable to fiscal year 2011, 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 2009-2010 ASRFIN using the Excel template. See Attachment A to the Superintendent's Memorandum for detailed instructions on how to download the Excel template.

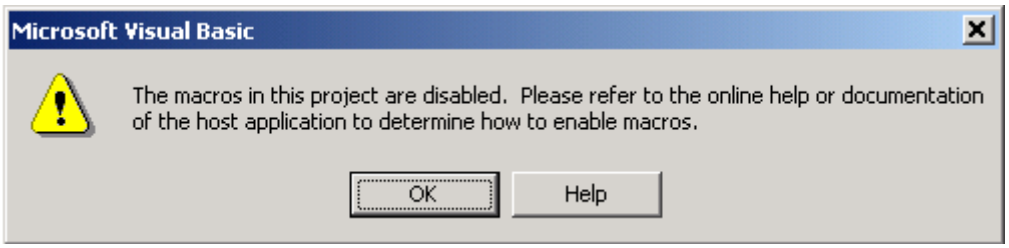
The ASRFIN Template was written using Excel 2003. However, there are some school divisions that use Excel 2007. The opening of the template is slightly different depending on the Excel version and the set-up of that version. Directions for opening the template are described for both versions below.

For Excel 2003 Users:

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."

Figure 2. Macros Disabled Error Message

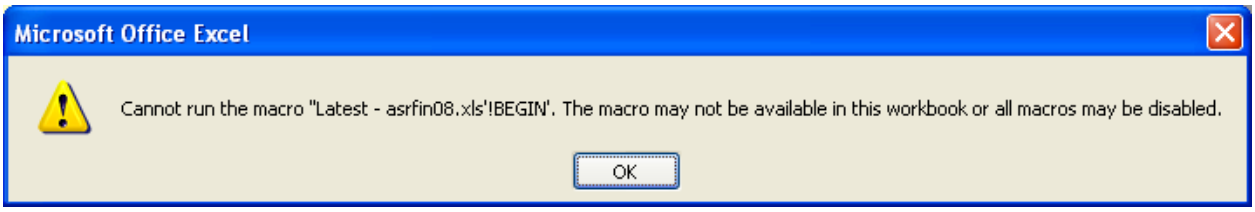


For Excel 2007 Users:

When opening an Excel 2003 file with Excel 2007, the file is opened in "Compatibility" mode. In this mode, you are not prompted to "Enable" or "Disable" macros. When you open the workbook, it opens on the "Important Reminders" worksheet. After reading the "Important

Reminders", scroll to the bottom of the page and click on the "Start 2009-2010 Annual School Report" button. If a message box similar the one shown below appears, close Excel without saving the spreadsheet and configure the macro security by doing the following:

Figure 2a. Macro Disabled Message-Excel 2007



1. Select the "Office Button" in the upper left-hand corner of the Excel 2007 window.
2. At the bottom of the window that appears, select the "Excel Options" button.
3. On the "Excel Options" window, select the "Trust Center" from the selections along the left of the page.
4. Then, select the "Trust Center Settings…" button near the center of the page.
5. In the "Trust Center" window, select "Macro Setting" along the left of the window.
6. Under the "Macro Settings" section select "Enable all macros".
7. Select "OK" to close the "Trust Center" window, then "OK" again to close the "Excel Options" window.
8. Open the ASRFIN Excel template and begin entering your data.

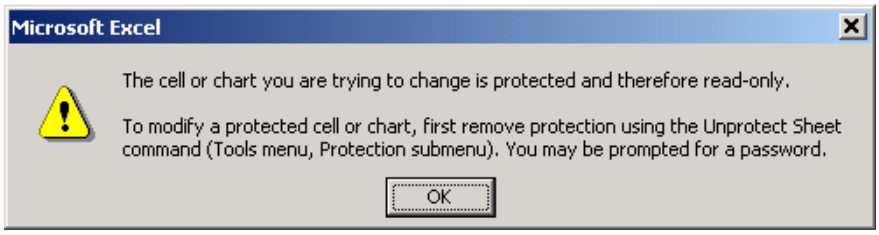
Once Excel 2007 is properly setup the template works the same as it did in Excel 2003.

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.

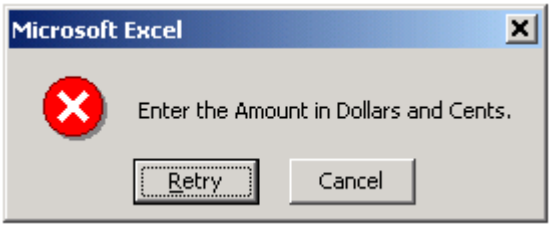
The ASRFIN Excel template limits the cells into which data may be entered depending on the worksheet. Excel will provide an error message (as shown in Figure 3 below) if data entry is attempted in a cell that is locked. Cells in the revenue and expenditure sections may be left blank if there is no data 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 nonnumeric 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

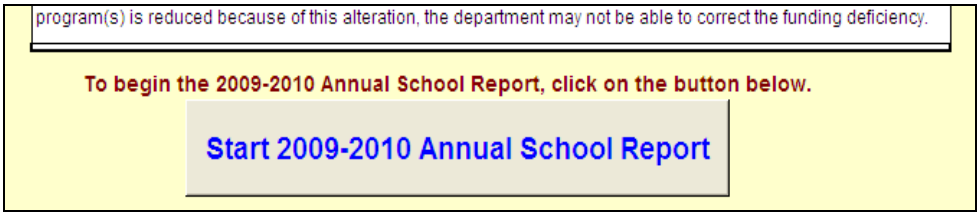
A completed and submitted ASRFIN must report expenditures and revenues using valid account code combinations. The ASRFIN Excel template provides all acceptable code combinations. The complete code structure and corresponding descriptions, from major classifications to cost centers, are included in Attachment 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 2009-2010 ASRFIN submission, including instructions for contacting the department. The worksheet also contains a button to begin the 2009-2010 ASRFIN (Figure 5).

To begin, click on the "Start 2009-2010 Annual School Report" button. This button will take you to the "Contact Information" worksheet. After you have completed the "Contact Information" worksheet, the "Start 2009-2010 Annual School Report" button will no longer be available; instead a navigation menu will be displayed.

Figure 5. "Important Reminders" Worksheet



This button will begin the
2009-2010 ASRFIN Excel template.

Contact Information Worksheet

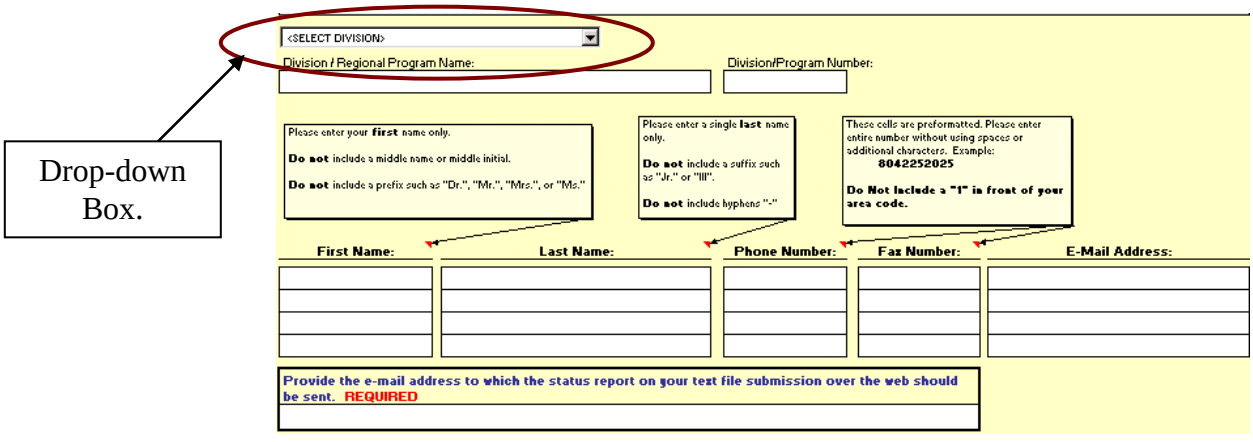
The "Contact Information" worksheet is the starting point of the ASRFIN. Select your division or regional program so that specific information regarding your division or regional program can be loaded into your ASRFIN Excel template. The worksheet also is used to provide information to the department on the person or persons responsible for completing the 2009-2010 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, you should save the template to your computer with a file name that is meaningful to you. In the past, the template automatically saved and named the Excel template for you. Because of differences between versions of Excel in the user community, we can no longer offer this functionality.

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 2009-2010 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



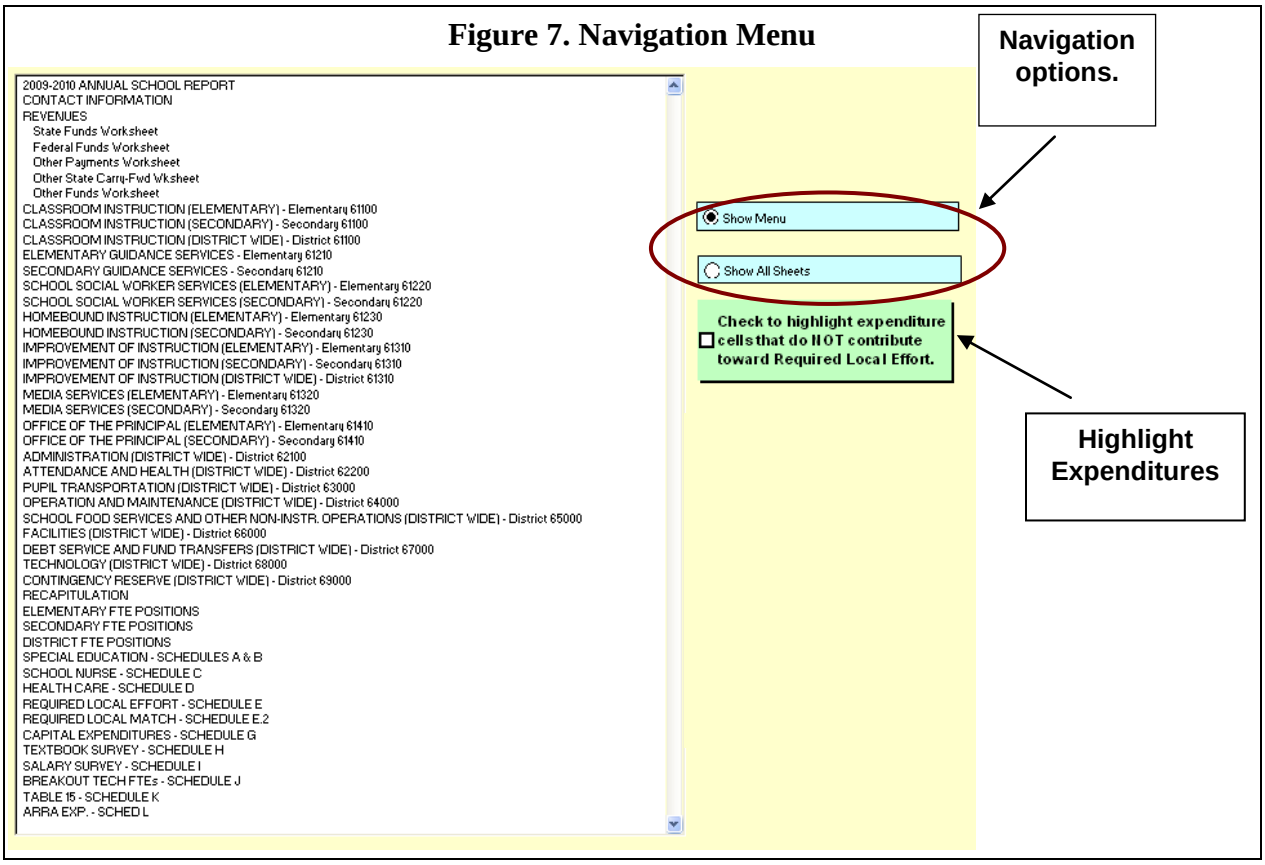
Navigating the ASRFIN Excel Template

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.

Figure 7. Navigation Menu



Revenue Worksheets

The revenue worksheets are provided for reporting state, federal, local, and other revenues received during fiscal year 2010. 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 2009-2010 ASRFIN, as some revenue source codes have been added, deleted, or revised since the 2008-2009 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/info_management/data_collection/finance/annual_school_report/index.shtml:

- **Cash Basis Locality Ledger**
  The cash basis locality ledger (https://p1pe.doe.virginia.gov/EDI_LL_Report/) lists all cash receipts paid by the Department of Education to divisions.

- **ASRFIN Report Number 1: 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 2: Sales Tax Reports**

  2a. FY 2010 Sales Tax - Cash Basis
  The cash basis sales tax report listing all cash receipts of sales tax paid by the Department of Accounts to divisions during fiscal year 2010 can be generated at the following Web site: https://p1pe.doe.virginia.gov/EDI_LL_Report/.

  2b. FY 2010 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.

  2c. FY 2010 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. This information should be available from the locality ledger (https://p1pe.doe.virginia.gov/EDI_LL_Report/) by mid-August.

- **ASRFIN Report Number 3: 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.

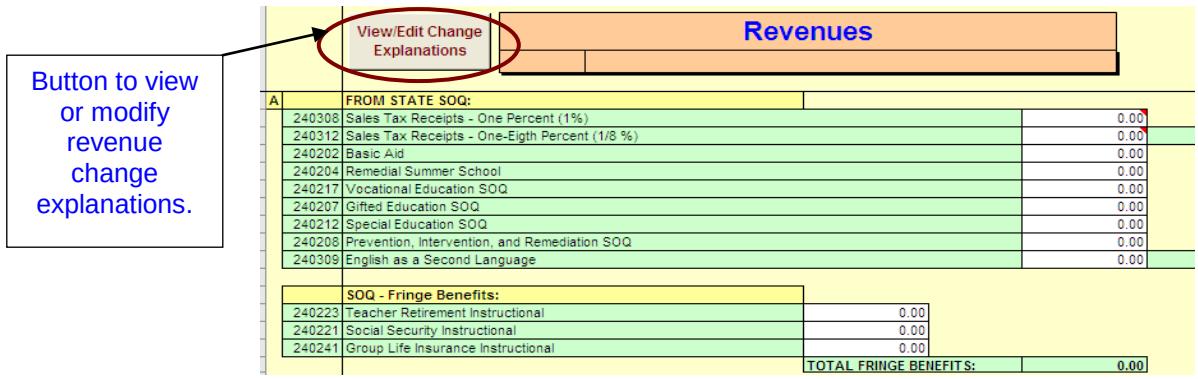
Pre-loaded Revenues

Fiscal year 2010 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 2009 end-

of-year balances reported on the fiscal year 2009 ASRFIN will also be pre-loaded to the fiscal year 2010 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).

Figure 8. View/Edit Change Explanations



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 2010 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 state incentive-based accounts.**
- **Section C: State funds from state categorical accounts.**
- **Section D: State funds from lottery funded 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 County or City." 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."

Reimbursement received through the Department of Medical Assistance Services (DMAS) for Medicaid expenditures should be reported under revenue source code 250000, "Benefits from Other State Agencies."

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 H. 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: https://www.cfda.gov/. Under 'Find Programs', 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. School divisions should not report the value of the commodities received, only cash received, as this would incorrectly inflate the revenue of the school nutrition 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 H through K. The sections are as follows:

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

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

Section J is for other revenue from local sources not classified in sections H, I, or K. Any local revenue that is not detailed in sections H through K must be reported under 1901020, "Other Payments from Another County or City," located at the end of section J. 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.

In addition, beginning in the fiscal year 2010 ASRFIN template revenues reported under 1899120, "Other Funds," require a detailed description to be provided on the "Other Funds Worksheet." This worksheet can be accessed by clicking on the "Show Sheet" button on the revenue line for 1899120 and functions in the same manner as the "Other Payments Worksheet." Please provide a detailed breakout and description for all revenues reported as 1899120, "Other Funds." Excel will automatically sum the amounts entered in column D of this worksheet and transfer the total to line 1899120, "Other Funds," on the "Revenues" worksheet.

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 K 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.

School Activity Funds are not currently included in the definition of "public deposits," as defined in the Security for Public Deposits Act. As such, they should not be included in any funds reported on the ASRFIN.

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," the "Other 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 2009 end-of-year balances reported on the 2008-2009 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.

- **American Recovery and Reinvestment Act of 2009 (ARRA) Expenditures**

  New expenditure cells have been created on the expenditure sheets of the 2009-2010 ASRFIN for divisions to enter expenditures by function and object code for ARRA grants excluding Title I ARRA and separately for Title I ARRA expenditures for the year. These expenditures will be used in Schedule L to calculate several expenditure items required by the U.S. Department of Education (USED). Divisions are to enter all ARRA expenditures <u>except</u> ARRA Title I and ARRA Title V, Part A, in the column labeled "Expenditures from ARRA Funds Excluding ARRA Title I and ARRA Title V, Part A," and then the ARRA Title I expenditures separately in the "Expenditures from ARRA Title I Funds" column. Divisions should include all ARRA expenditures in their total expenditures when completing the expenditure sheets, as the ARRA expenditure columns are a subset of the total expenditures in order to meet specific federal reporting requirements. These expenditures will be reported to and used by the USED National Center for Education Statistics (NCES) as part of states' federal reporting requirements with respect to ARRA funds.

  Please note that no Virginia LEA received ARRA Title V, Part A funding in fiscal year 2010.

- Please note: the expenditures you enter into the ARRA section of the expenditure sheets are subsets of your entire expenditures and are not used elsewhere in the ASRFIN template for calculations except on Schedule L. Divisions should also report the ARRA expenditures as part of their total expenditures.

- **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 a 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.

- **Funds Associated with Self-Funded Insurance Plans**
  A number of divisions have developed self-funded insurance plans, for which the division collects the employee share of premiums and uses these funds, together with the employer portion, to make payments to an insurance provider for administrative and claims expenditures. Because funds of this nature are handled as pass-through funds, revenues, expenditures and balances related to self-funded insurance plans should not be reported on the ASRFIN.

- **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. Teacher housing allowances or homeownership grant expenditures may be reported under object code 2800; do NOT record these expenditures under any "Salaries and Wages" object codes.

- **Career and Technical Education Payments**
  The Career and Technical Education (CTE) payments for fiscal year 2010 were paid to each school division rather than solely the fiscal agent, as has been the procedure in past years. Divisions who received the CTE payments should record the transfer to the regional program as a fund transfer to regional CTE programs in function 67300 (Inter-agency Fund Transfer) and object 9730 (Fund Transfers – Regional Career & Technical Center).

- **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 2009-2010 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 2009-2010 ASRFIN should include amounts that are owed if services or goods were received by June 30, 2010, even if payments were not made until after June 30, 2010. This includes amounts that will be paid to teachers and other personnel during summer 2009 against active contracts for the 2009-2010 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, 2010, 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 fiscal year 2010 ASRFIN with as many adjustments as practicable. Auditors are aware of this time constraint and should consider this when reviewing the report.

- **Required Local Effort**
  In order for school divisions to identify expenditures that directly affect their SOQ Required Local Effort calculation, the template now includes an option to highlight the expenditures that are excluded from the RLE calculation in a red color. To enable this feature, click on the check box in the light green box on the Important Reminders worksheet. Please note that the checkbox is only visible after you have selected the school division for which you are completing the template. This feature has been added to increase divisions' understanding of Required Local Effort and is not intended to provide guidance regarding how to report expenditures. All GAAP and GASB principles and guidelines should be used when reporting expenditures within the ASRFIN.

- **E-rate Funds Received as Expenditure Refunds**
  E-rate revenues should be reported under revenue source code 1900110. However, E-rate funds received in the form of discounts should be reported as a reduction to the expenditure based on the actual amount paid, rather than reporting E-rate revenues and showing the expenditure as the original invoice would have appeared prior to the discount.

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/intellectual disability institutions and tuition payments to the Virginia School 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/intellectual disability 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, nonregular day school, or nonlocal 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, nonregular day school, or nonlocal 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 fiscal year 2010 Annual Pupil Transportation Report will be posted in Fall 2010 through a separate Superintendent's 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 fiscal year 2010 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). Expenditures related to servicing other county vehicles not related to school functions (i.e., police and county vehicles) should not be reported on the ASRFIN.

- **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 noninstructional 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 intraagency 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.

  Pursuant to Sections 22.1-100.1 and 22.1-175.5 of the *Code of Virginia*, school divisions are permitted to transfer Lottery and School Construction Grants funds into escrow accounts, and the funds carried forward indefinitely. Transfers of state funds for Lottery can be recorded in function 67200, object 9410 (Fund Transfers - State Funds Paid to Escrow from Support for School Construction, Operating Costs, &

Textbooks); transfers of the associated local matching funds can be recorded in function 67200.

The School Construction Grants account was not funded in fiscal year 2010; therefore, school divisions cannot make deposits to escrow accounts that were previously permitted for such grants pursuant to Section 22.1-175.5, *Code of Virginia*, unless the School Construction Grant funds have been carried forward from prior fiscal years. No other sources of state funds may be deposited to such an escrow account pursuant to Section 22.1-175.5.

InterAgency 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 InterAgency 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. 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 Virtual Virginia 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 fiscal year 2009 ASRFIN submission. This information is provided to assist you in determining whether expenditures by

function in the fiscal year 2010 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 2009-2010 will be used to populate the 2010-2011 "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. Please note that the following funds are the only allowable unspent federal funds: Federal Leasing of Land, Federal Energy Regulation Commission, Forrest Reserve, Department of Defense, and Impact Aid.

- **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 872, 2010 Acts of Assembly (2008-2010 appropriation act), school divisions are only authorized to carry-over unexpended state and local funds as of June 30, 2010, for the following Direct Aid accounts:

  - Additional Support for School Construction, Operating Costs & Textbooks (Local Share of Matching Requirement Only)
  - Additional Support for School Construction, Operating Costs & Textbooks (State Share Only)
  - Other State Accounts (Local Share of Matching Requirement Only): See note below.
  - Other State Accounts (State Share Only): See note below.

  Please note that Chapter 872, 2010 Acts of Assembly (appropriation act), permits school divisions that have met required local effort and required local match for fiscal year 2010 to carry forward to fiscal year 2011 any remaining state fund balances that are unexpended as of June 30, 2010. This provision is considered to be a one-time carry forward option; any decision regarding continuation in future years will be made by the General Assembly. This provision does not alter the existing requirement that school divisions must spend the fiscal year 2010 required local effort and required local match amounts before the end of fiscal year 2010, which endws on June 30, 2010.

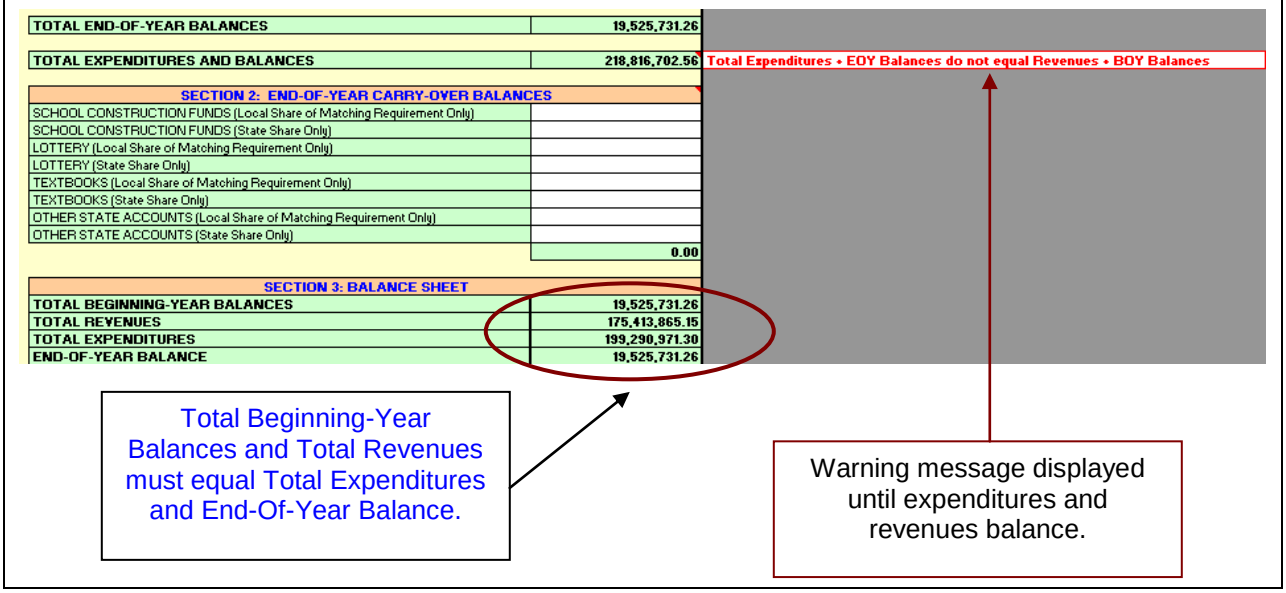
  School divisions that received a Leadership Development Grant in fiscal year 2008 (the last year the grants were awarded) were allowed to retain any unspent balances and were

permitted to spend any remaining balances for the intended purposes during the ensuing two fiscal years (fiscal years 2009 and 2010). Therefore, school divisions that received such awards in fiscal year 2008 will not be permitted to carry forward any remaining balance of these funds from fiscal year 2010 to fiscal year 2011 and the item has been removed from the End-of-Year Carry-Over Balances.

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 34 and 36 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

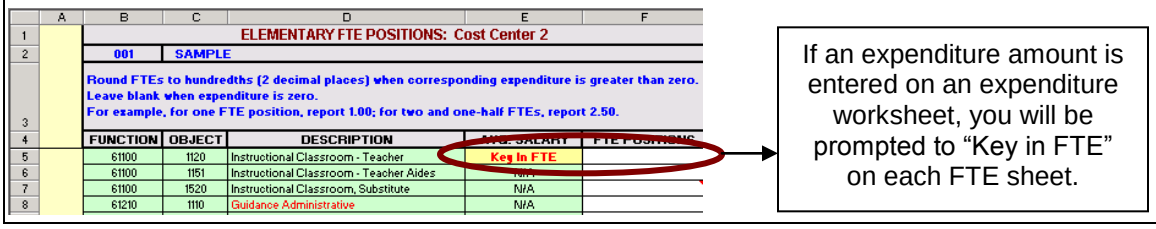
As with expenditures, FTE positions should be prorated between kindergarten through grade seven (7) as "elementary" and grade eight (8) through grade twelve (12) as "secondary."

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 a FTE position is reported on a 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



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

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, districtwide. 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, noninstructional 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 noninstructional 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 noninstructional support positions only, is a supplemental tool and its use is not required. Whether you use the FTE calculator or not, all noninstructional support position FTEs should be calculated based on a 40-hour workweek.

To assist with the identification of those positions that are noninstructional in nature, the worksheets for the elementary, secondary, and districtwide 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 noninstructional 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 noninstructional 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^{ths} of the contract period). If the contract period was for 10 months, the specialist would be reported as 70% (or 7/10^{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 2009 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 a 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 2009.

- 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 CLEAR FTE CALCULATOR

PRESS TO RETURN TO FTE SECTION

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 a 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 and Related Services

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 2010. "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 nondisabled 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).

Figure 14. Schedule A – Special Education Expenditure by Fund Source

SUPPLEMENTAL SCHEDULES A & B - SPECIAL EDUCATION EXPENDITURES FOR FY 2010

Division/Regional Name	0
Division/Regional Number	000

SCHEDULE A
Report of Federal, State, and Local Funds Expended for
Special Education and Related Services
Fiscal Year 2010

FUND SOURCE	SPECIAL EDUCATION EXPENDITURES	RELATED SERVICES EXPENDITURES	TOTAL	TOTAL EXPENDITURES REPORTED BY DIVISION ON FY 2009 ASRFIN
FEDERAL FUNDS			0.00	
STATE FUNDS			0.00	
LOCAL FUNDS			0.00	
		TOTAL	0.00	0.00

Enter expenditures by fund source in these columns only.

Schedule A data is used annually by the Virginia Department of Education (VDOE) as part of its SEA monitoring of federal LEA maintenance of effort requirements for special education under the federal Individuals with Disabilities Education Act (IDEA). Below Schedule B is a section that includes four preliminary MOE calculations. If your division fails to meet any of the four calculation options, VDOE will follow up with your division to determine if you meet any of the various MOE exceptions under IDEA which may allow a reduction to your required expenditure level.

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. Effective in fiscal year 2009, a new error check has been added to prevent similar per pupil expenditure values for most or all disability categories. Because the per pupil expenditure data is used to calculate some state payments to localities, as well as in reporting to both the United States Department of Education and the General Assembly, every effort should be made to allocate expenditures as accurately as possible across disability categories.

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

SUPPLEMENTAL SCHEDULES A & B - SPECIAL EDUCATION EXPENDITURES FOR FY 2010

Division/Regional Name: 0
Division/Regional Number: 000

SCHEDULE A
Report of Federal, State, and Local Funds Expended for
Special Education and Related Services
Fiscal Year 2010

FUND SOURCE	SPECIAL EDUCATION EXPENDITURES	RELATED SERVICES EXPENDITURES	TOTAL	TOTAL EXPENDITURES REPORTED BY DIVISION ON FY 2009 ASRFIN
FEDERAL FUNDS			0.00	
STATE FUNDS			0.00	
LOCAL FUNDS			0.00	
		GRAND TOTAL	0.00	0.00

SCHEDULE B
Itemized Expenditures by Disability Category for Fiscal Year 2010
(Distribution of Fund Total from Schedule A)

EXPENDITURES	DISABILITY CATEGORY	DEC 1, 2008 CHILD COUNT	PER PUPIL EXPENDITURE	PER PUPIL AMOUNT REPORTED BY DIVISION ON FY 2009 ASRFIN OR STATEWIDE AVERAGE
	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	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 licensed school nurse (LPN's, RN's, or Nurse Practitioners) 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 nonlicensed 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
Fiscal Year 2010

Division Name: 0
Division Number: 000

SCHOOL NURSE POSITIONS - HOURS PER DAY/DAYS PER YEAR/NUMBER OF FTE

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 2009-2010 Annual School Report template should enter below the hours per day, days per year, and total number of FTE positions directly 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). Please remember to click on the check boxes below labeled "No Nurses on School Division/Center Payroll in FY 2010" (if your division/program did not directly employ school nurses on the division/program payroll in FY 2010).

Important: For purposes of the ASR, only licensed nurses (LPN's, RN's, Nurse Practioners) should be reported in Schedule C. Do not include volunteers or non-licensed personnel such as clinic aides.

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 =		hou
School Nurse Full-time Equivalent Position =		day
Total School Nurse Full-time Equivalent Positions in Group 2 =		num

GROUP 3:		
School Nurse Full-time Equivalent Position =		hou
School Nurse Full-time Equivalent Position =		day
Total School Nurse Full-time Equivalent Positions in Group 3 =		num

GROUP 4:		
School Nurse Full-time Equivalent Position =		hou
School Nurse Full-time Equivalent Position =		day
Total School Nurse Full-time Equivalent Positions in Group 4 =		num

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)

☐ 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 2010, please remember to click on the check box labeled "Click here if NO Nurses on School Division/Program 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 fiscal year 2010 ASRFIN data collection. This data is necessary for calculating base-year school nurse costs for the Standards 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 were no local health department nursing services provided in fiscal year 2010, 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 employer health care premium costs paid by the school division per employee (include instructional and support employees) in fiscal year 2010. 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.

After entering the total employer cost of all three plans, please enter the number of Full-Time Equivalent employees who participate in each of the categories. This information will be used for a more accurate calculation of the weighted average employer health care cost per employee for use in the determination of Standards of Quality funding each biennium.

Schedules E and E.2: Required Local Effort

Item 140 of Chapter 872, 2010 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 (Required Local Effort) is populated as school divisions complete the ASRFIN Excel template and does not require any additional data entry for completion.

The data for Schedule E.2 (Required Local Match) is largely based on the data that has been entered by the school division as well. However, this schedule has been modified to allow entry of data pertaining to preschool expenditures in order to account more accurately for local funds expended toward meeting the Required Local Match for the Virginia Preschool Initiative (VPI) program. Schedule E.2 now collects three pieces of data with regard to VPI.

First, federal Title I revenues are permitted for use toward both K-12 and preschool expenditures. However, in previous versions of the ASRFIN Excel template, the full amount of Title I revenues was deducted in Section 3 of Schedule E as federal funds used for K-12 expenditures. Schedule E.2 now provides the opportunity to designate a portion of total Title I revenues as having been expended for preschool programs. The amount entered in this cell on Schedule E.2 is excluded from the federal revenue deduction in Schedule E, and will consequently alter the Net Local Expenditures for Operations value that is used to evaluate whether your division has met its local effort and local match requirements.

The amount entered for Title I preschool expenditures cannot exceed the total amount of Title I revenues. In addition, the amount entered for local VPI expenditures must not exceed the total Nonregular Day School (Program 8) expenditures, excluding capital outlays, less State VPI and Federal Head Start and Title I revenues used for preschool. Finally, the amount entered for in-kind contributions cannot exceed 25 percent of the division's Required Local Match for VPI.

Second, expenditures for VPI cannot be counted toward a division's Required Local Effort and are therefore excluded from calculations on Schedule E. However, local funds spent for VPI may qualify toward the division's required local match for the VPI program only. Schedule E.2

has been modified to allow VPI expenditures from local funds to satisfy the VPI Required Local Match.

Finally, the guidelines for the VPI program allow in-kind contributions to be applied toward a division's Required Local Match for VPI. The following paragraph provides more detail on the definition of in-kind contributions (please see Superintendent's Memo #095-10, dated April 23, 2010, for more information).

In-kind contributions are defined as cash outlays that are made by the locality that benefit the program, but are not directly charged to the program. The value of fixed assets cannot be considered as an in-kind contribution. In-kind contributions are:

1. Limited to no more than 25 percent of the total local match requirement;
2. Justified in the program plan as necessary and reasonable for proper and efficient implementation of the program;
3. Verifiable from the recipient's records;
4. Not included as contributions for any other federally-assisted or state-assisted project or program; and
5. Not paid by the federal government or state government under another award.

If your division has made in-kind contributions toward the Required Local Match for VPI, click on "Yes" in cell F39 of Schedule E.2. In the new data entry cell that appears (cell F42), enter the value of the division's in-kind contribution (see figure 17). An error check has been added to prevent entries that exceed 25 percent of the division's Required Local Match amount for VPI.

Figure 17. Schedule E.2 – Required Local Match for VPI

Estimated FY 2010 Required Local Match for Virginia Preschool Initiative[3]:	FY 2010 Required Local Match	Local Capital Matching Funds	Local Matching Funds Available
Virginia Preschool Initiative		N/A	$0.00
For fiscal year 2010, you reported $0 in Federal Title I revenues (84010, 84013, 84357 and 84389). Please enter the amount of Title I revenues expended for preschool programs in FY 2010 (enter 0 if none). PLEASE BE AWARE THAT THE AMOUNT ENTERED HERE WILL ALTER SCHEDULE E. PLEASE REVIEW.			
For fiscal year 2010, you reported $0 in Program 8 (Nonregular Day School) expenditures. Excluding capital expenditures, State revenue for VPI, and Federal Head Start and Title I revenue used for preschool, $0 is available for designation as Local VPI expenditures only. Please enter the amount of Local CASH funds expended for VPI in FY 2010.			
Did 0 apply an in-kind contribution toward its Required Local Match for VPI?			Yes No
			In-Kind Contribution Value
Please enter the value of 0's in-kind contribution toward its Required Local Match for VPI. Up to 25% of the total VPI Required Local Match amount ($0) is available for designation as an in-kind contribution. Enter a description of the services provided in cell G40.			

Enter the amount of local expenditures for VPI.

Enter the amount of Title I preschool expenditures.

Enter the value of the division's in-kind contribution toward the Required Local Match for VPI.

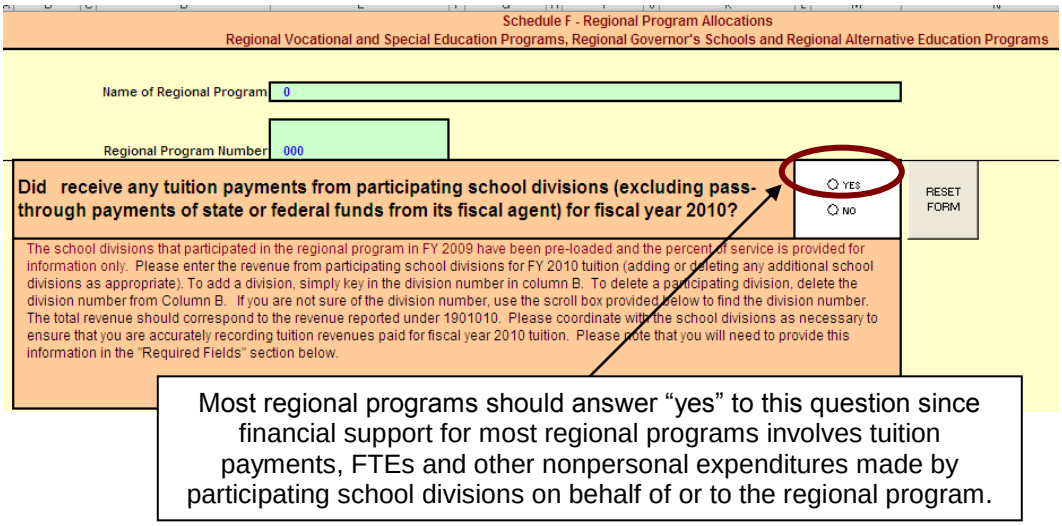
Schedule F: Regional Programs

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 18) to this question since financial support for most regional programs involves tuition payments from participating school divisions, as well as FTEs and other nonpersonal 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 18. Schedule F – Tuition Receipt



Most regional programs should answer "yes" to this question since financial support for most regional programs involves tuition payments, FTEs and other nonpersonal expenditures made by participating school divisions on behalf of or to the regional program.

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

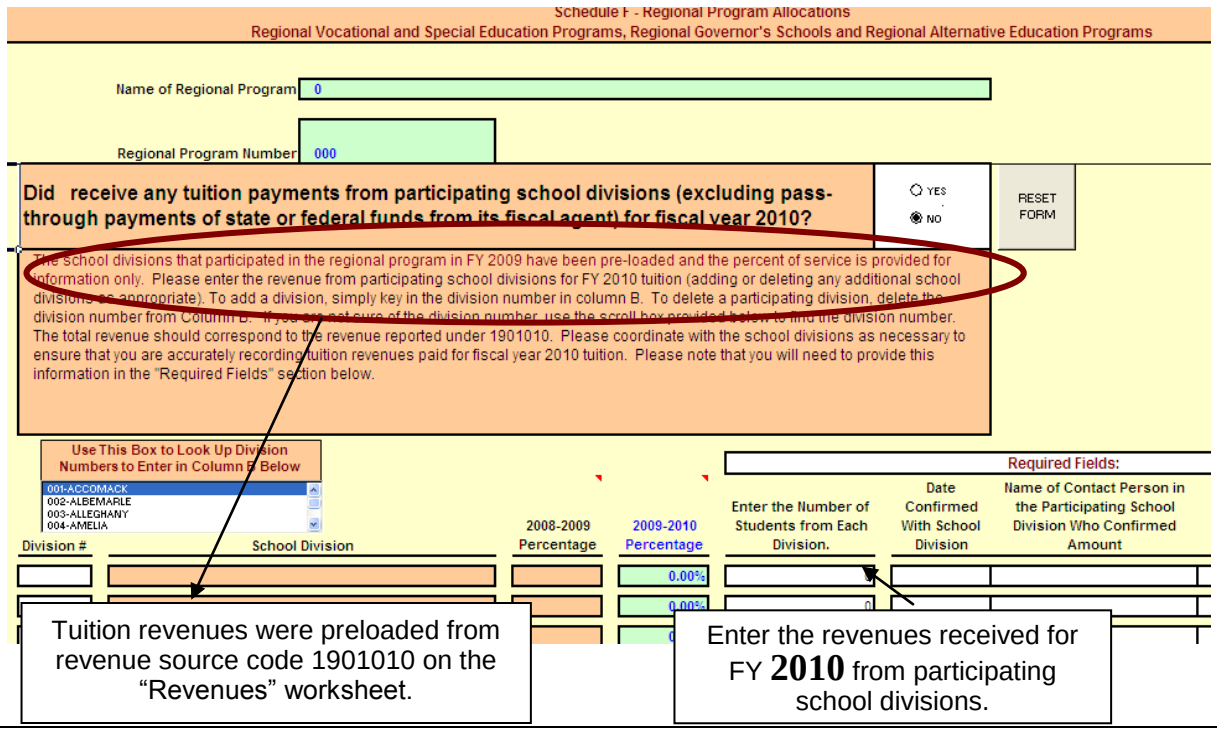
It is recommended that you fill out the "Revenues" worksheet of the ASRFIN Excel template before completing Schedule F. You are required to provide information on the revenues (in source code 1901010) that were received from school divisions participating in the regional program. When you select "yes" 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 fiscal year 2010, 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.

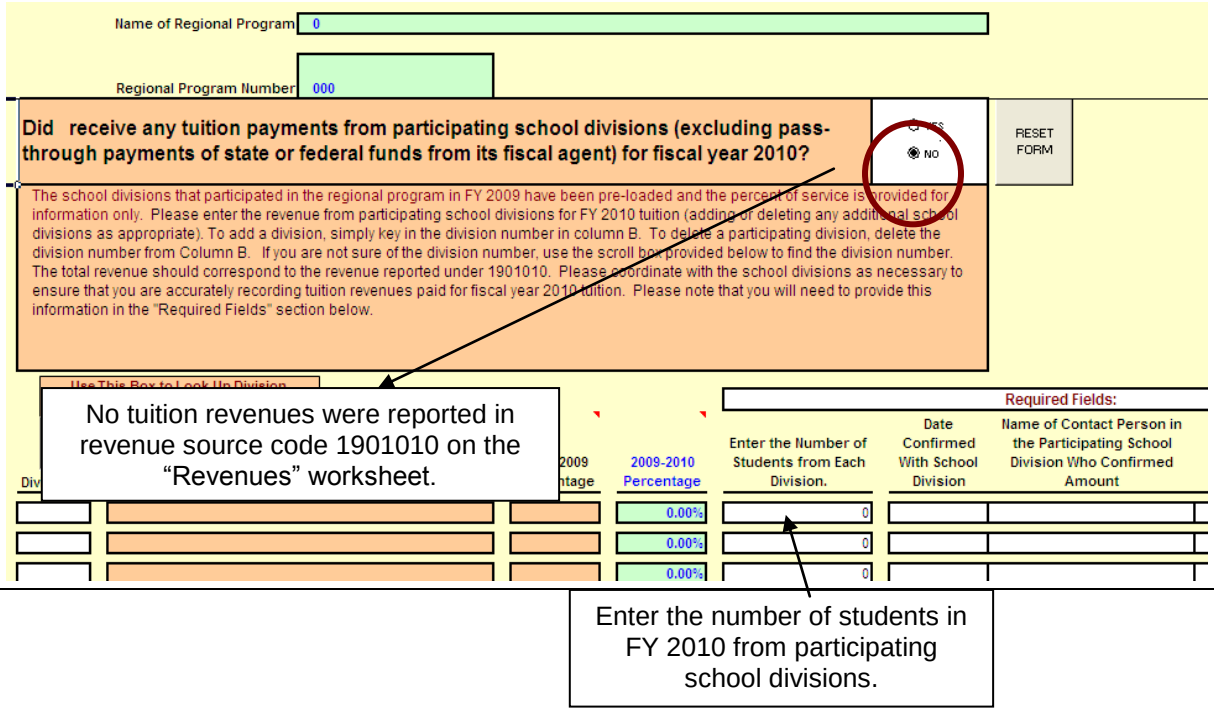
Figure 19. Schedule F – Tuition Received



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 20. Schedule F – No Tuition Received



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

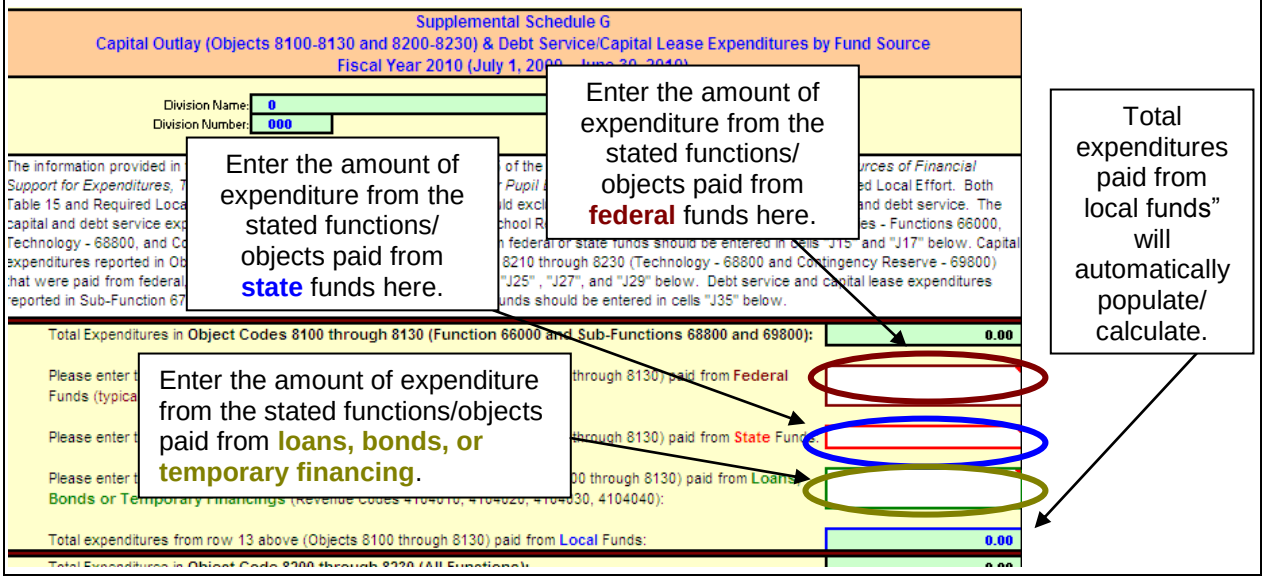
Schedule G: Capital Outlay

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 2009-2010 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 2009-2010 ASRFIN that was 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 8100-8130
  - Technology for Facilities – sub-function 68800: object codes 8100-8130
  - Contingency Reserve for Facilities – sub-function 69800: object codes 8100-8130
  - Loans, Bonds or Temporary Financings – revenue codes 4104010, 4104020, 4104030, 4014040 – object codes 8100-8130
- **Capital Outlay Additions for All Functions:**
  - Object codes 8200 through 8230
- **Debt Service:**
  - Sub-function 67100: all object codes

Figure 21. Schedule G – Capital Outlay



The capital outlay replacement expenditures reported in your 2009-2010 ASRFIN for facilities' sub-functions 66100-66600, 68800, 69800, object codes 8100 through 8130 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."

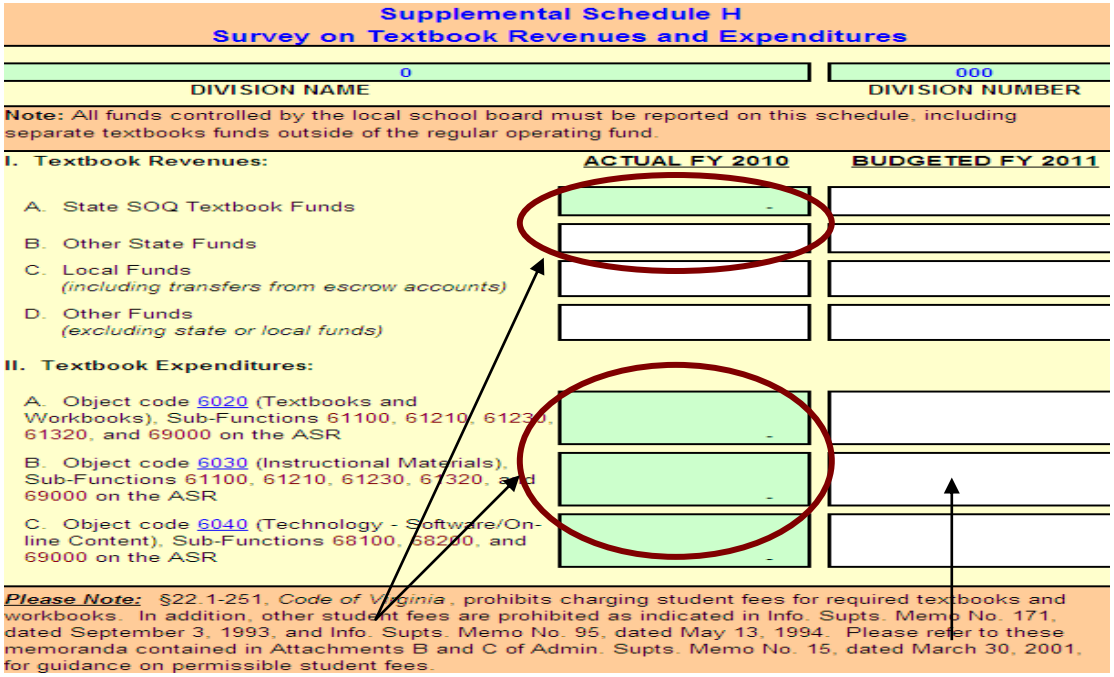
Capital outlay addition expenditures reported in <u>all</u> functions, object code 8200 through 8230, that were paid from federal funds should be entered in cell "J25;" expenditures from these function-object combinations from state funds should be entered in cell "J27."

Debt service and capital lease expenditures reported in sub-function 67100 that were paid 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 2010 revenues and expenditures for textbooks, and provides information on budgeted textbook revenues and expenditures in fiscal year 2011. Textbook revenues were eliminated in the fiscal year 2010 budget. For that reason, no textbook revenues will automatically be populated in the ASRFIN template. The school division must enter other state, local, or other revenues received by the school division. Similarly, textbook expenditures for fiscal year 2010 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 22. Schedule H – Textbook Revenues and Expenditures



Supplemental Schedule H
Survey on Textbook Revenues and Expenditures

0	000
DIVISION NAME	DIVISION NUMBER

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.

I. Textbook Revenues:	ACTUAL FY 2010	BUDGETED FY 2011
A. State SOQ Textbook Funds	-	
B. Other State Funds		
C. Local Funds *(including transfers from escrow accounts)*		
D. Other Funds *(excluding state or local funds)*		
II. Textbook Expenditures:		
A. Object code 6020 (Textbooks and Workbooks), Sub-Functions 61100, 61210, 61230, 61320, and 69000 on the ASR	-	
B. Object code 6030 (Instructional Materials), Sub-Functions 61100, 61210, 61230, 61320, and 69000 on the ASR	-	
C. Object code 6040 (Technology - Software/On-line Content), Sub-Functions 68100, 68200, and 69000 on the ASR	-	

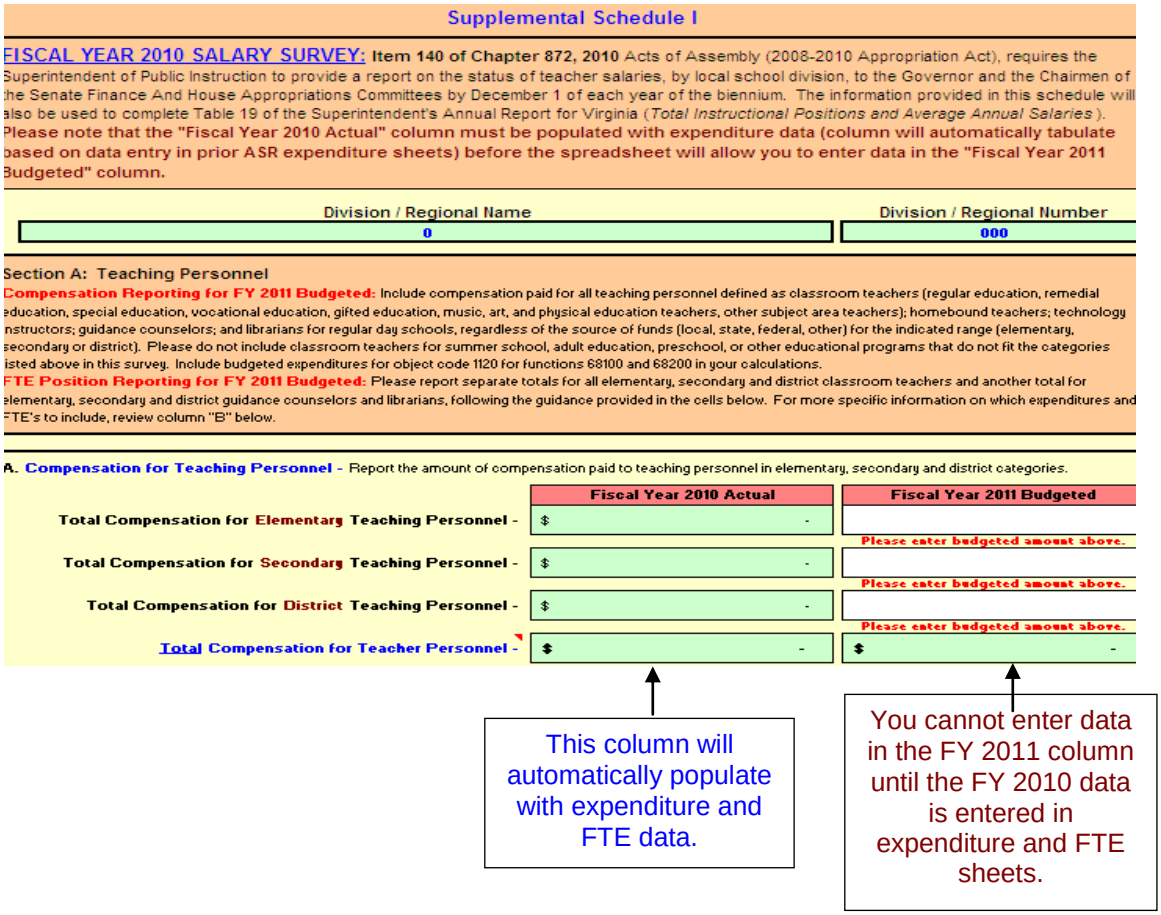
Please Note: §22.1-251, *Code of Virginia*, prohibits charging student fees for required textbooks and workbooks. In addition, other student fees are prohibited as indicated in Info. Supts. Memo No. 171, dated September 3, 1993, and Info. Supts. Memo No. 95, dated May 13, 1994. Please refer to these memoranda contained in Attachments B and C of Admin. Supts. Memo No. 15, dated March 30, 2001, for guidance on permissible student fees.

Schedule I: FY 2010 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 140 of Chapter 782, 2010 Acts of Assembly). Schedule I must be received by the ASRFIN due date (September 15, 2010) 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 2010 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 2011. Please note that the "Fiscal Year 2010 Actual" column must be populated with this data before the spreadsheet will allow you to enter data in the "Fiscal Year 2011 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 23. Schedule I – Salary Survey



Supplemental Schedule I

FISCAL YEAR 2010 SALARY SURVEY: Item 140 of Chapter 872, 2010 Acts of Assembly (2008-2010 Appropriation Act), requires the Superintendent of Public Instruction to provide a report on the status of teacher salaries, by local school division, to the Governor and the Chairmen of the Senate Finance And House Appropriations Committees by December 1 of each year of the biennium. The information provided in this schedule will also be used 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 2010 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 2011 Budgeted" column.

Division / Regional Name	Division / Regional Number
0	000

Section A: Teaching Personnel

Compensation Reporting for FY 2011 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, preschool, or other educational programs that do not fit the categories listed above in this survey. Include budgeted expenditures for object code 1120 for functions 68100 and 68200 in your calculations.

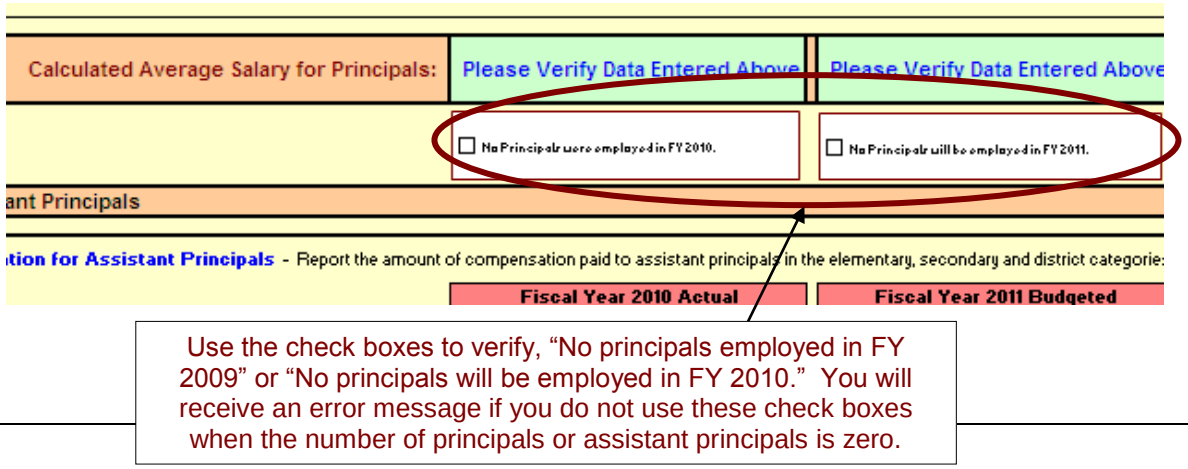
FTE Position Reporting for FY 2011 Budgeted: Please report separate totals for all elementary, secondary and district classroom teachers and another total for elementary, secondary and district guidance counselors and librarians, following the guidance provided in the cells below. For more specific information on which expenditures 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 2010 Actual	Fiscal Year 2011 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 -	$ -	$ -

Please note that if you did not have principals and/or assistant principals for a division or regional program in fiscal year 2010, 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 fiscal year 2011, 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 24. Schedule I – No Principals Employed



If you encounter difficulties entering budgeted salary amounts and FTEs for fiscal year 2011, 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 fiscal year 2011 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 2010 actual data.

Section D of Schedule I allows school divisions to explain planned FY 2011 actions to improve classroom teacher salaries. Select the text box titled "Action taken to improve teacher salaries in FY 2011" 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 2011 (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 2011. 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.

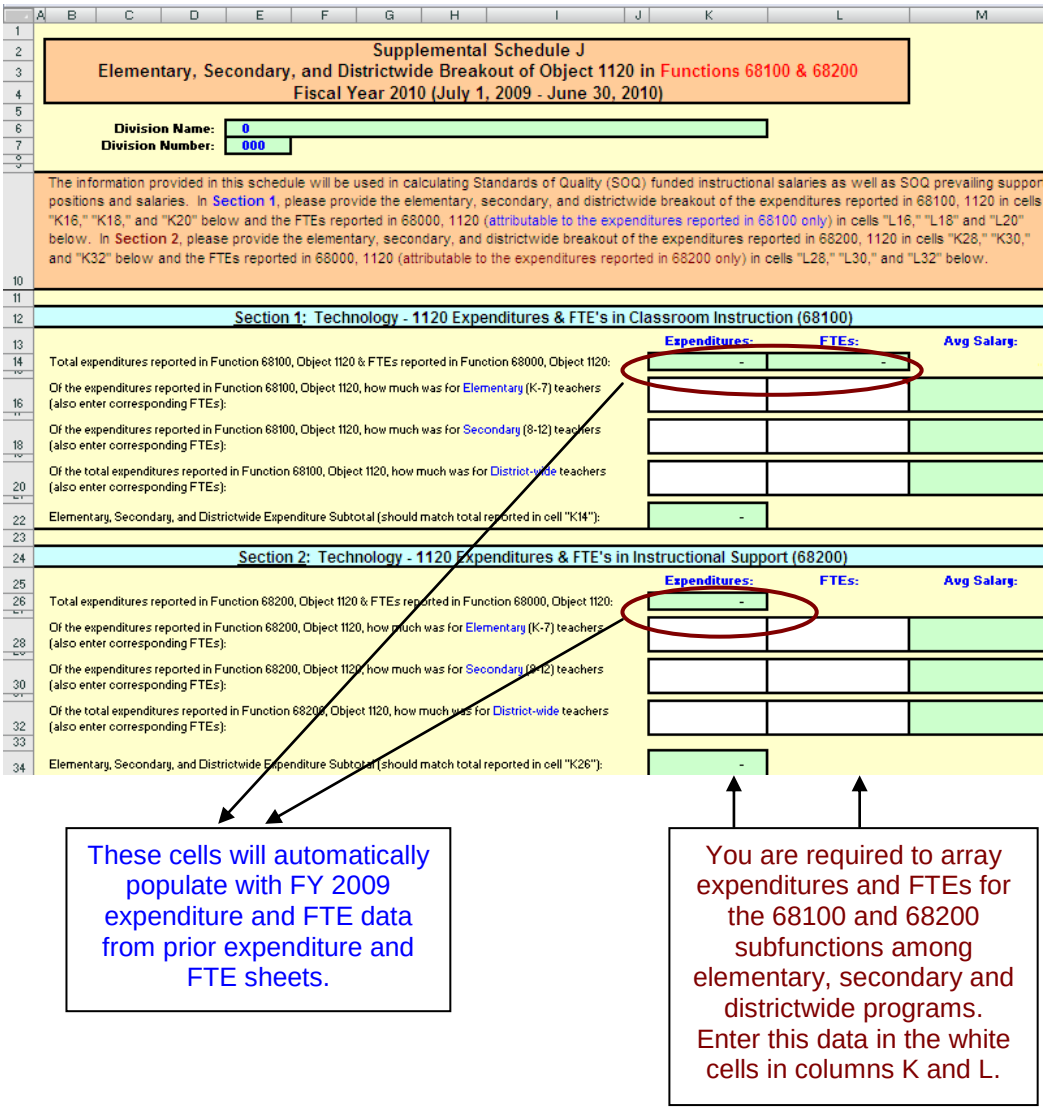
Schedule J: Breakout of Technology Salary Expenditures and FTEs

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 districtwide 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").

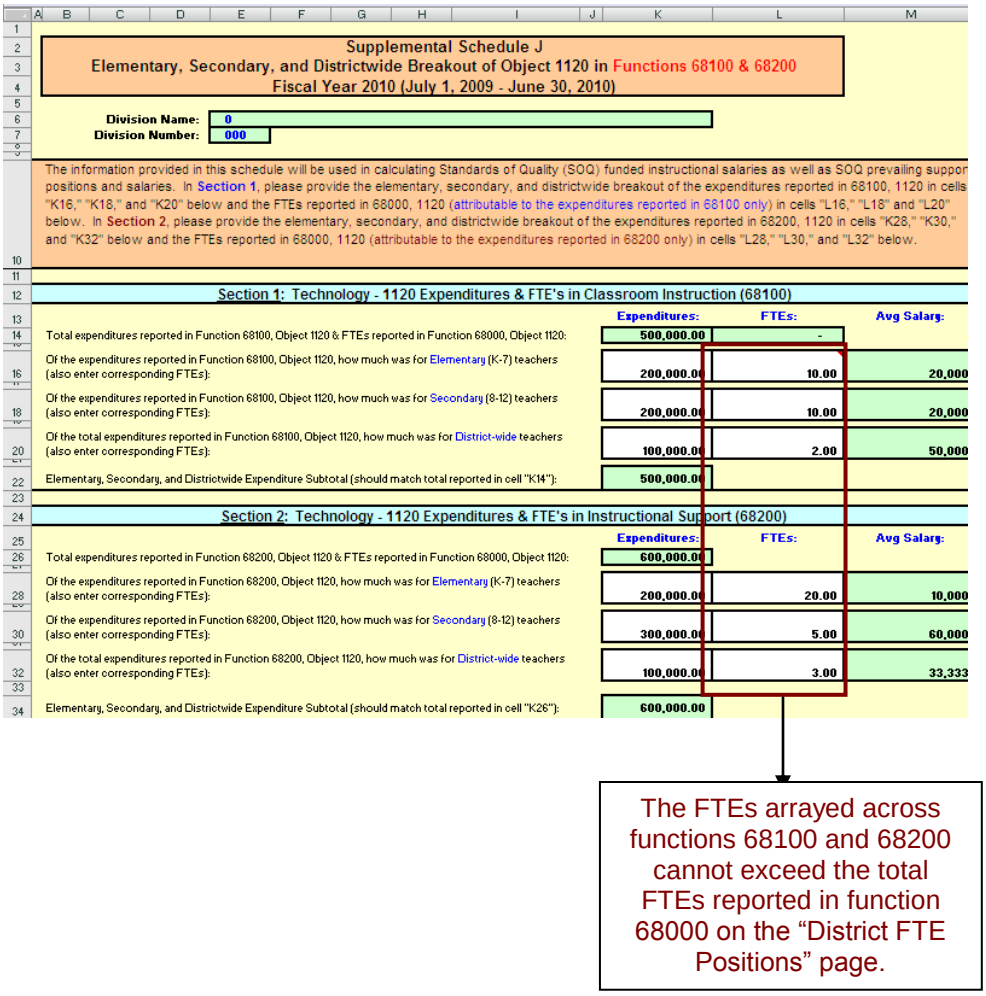
Figure 25. Schedule J – Breakout of Technology Salary Expenditures and FTEs



Schedule J contains a link to the total number of FTEs reported in the Districtwide 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 districtwide 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 26. Schedule J – Balancing FTEs



Supplemental Schedule J
Elementary, Secondary, and Districtwide Breakout of Object 1120 in Functions 68100 & 68200
Fiscal Year 2010 (July 1, 2009 - June 30, 2010)

Division Name: 0
Division Number: 000

The information provided in this schedule will be used in calculating Standards of Quality (SOQ) funded instructional salaries as well as SOQ prevailing suppor 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.

Section 1: Technology - 1120 Expenditures & FTE's in Classroom Instruction (68100)

	Expenditures:	FTEs:	Avg Salary:
Total expenditures reported in Function 68100, Object 1120 & FTEs reported in Function 68000, Object 1120:	500,000.00	-	
Of the expenditures reported in Function 68100, Object 1120, how much was for Elementary (K-7) teachers (also enter corresponding FTEs):	200,000.00	10.00	20,000
Of the expenditures reported in Function 68100, Object 1120, how much was for Secondary (8-12) teachers (also enter corresponding FTEs):	200,000.00	10.00	20,000
Of the total expenditures reported in Function 68100, Object 1120, how much was for District-wide teachers (also enter corresponding FTEs):	100,000.00	2.00	50,000
Elementary, Secondary, and Districtwide Expenditure Subtotal (should match total reported in cell "K14"):	500,000.00		

Section 2: Technology - 1120 Expenditures & FTE's in Instructional Support (68200)

	Expenditures:	FTEs:	Avg Salary:
Total expenditures reported in Function 68200, Object 1120 & FTEs reported in Function 68000, Object 1120:	600,000.00		
Of the expenditures reported in Function 68200, Object 1120, how much was for Elementary (K-7) teachers (also enter corresponding FTEs):	200,000.00	20.00	10,000
Of the expenditures reported in Function 68200, Object 1120, how much was for Secondary (8-12) teachers (also enter corresponding FTEs):	300,000.00	5.00	60,000
Of the total expenditures reported in Function 68200, Object 1120, how much was for District-wide teachers (also enter corresponding FTEs):	100,000.00	3.00	33,333
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.

Schedule K: Table 15 for Current Year and Prior Year

Schedule K contains the calculations made for the annual posting of Table 15 of the *Superintendent's Annual Report for Virginia*. Schedule K is populated as the Excel template is completed and does not require any additional data entry for completion. The format for this schedule resembles that of the division-level worksheets included in Table 15 as posted at http://www.doe.virginia.gov/statistics_reports/supts_annual_report/2008_09/index.shtml. The "Preliminary FY 2010" section reflects the data contained in the ASRFIN template as it would be displayed in Table 15. Prior year (fiscal year 2009) data, as posted on the above Web site, is also included for reference purposes. Large variances on this schedule could indicate potential errors in the data as currently entered into the template. Please review this schedule closely before submitting your ASRFIN template through SSWS.

For Table 15 purposes, expenditures for jointly operated divisions are consolidated and reported under the fiscal agent only. As a result, for the division that is not the fiscal agent (i.e., Bedford City, Fairfax City, Emporia and James City County), Schedule K will display zeros for the prior year data. In addition, because Schedule K is populated as the template is completed, it will display current year data for only the individual division whose data is contained in the template, not the combined entity.

Please note that beginning with the 2008-2009 Superintendent's Annual Report - Table 15, state payments for regional Alternative Education programs and Academic Year Governor's Schools are allocated to school divisions according to their participation in these programs, rather than including the total program payments in the fiscal agent's total. Schedule K has been updated to reflect this methodology change; however, please note that the values shown in Schedule K may not coincide with the final Table 15 due to End of Year ADM changes that may occur after the release of the ASRFIN template.

For informational purposes, Schedule K now contains Title I Maintenance of Effort calculations to help school divisions identify the likelihood of not meeting the LEA Maintenance of Effort requirement for Title I. The Virginia Department of Education uses Table 15 (with necessary adjustments) to calculate the Title I LEA Maintenance of Effort. This information is contained at the bottom of Schedule K.

Schedule L: Expenditure Detail for ARRA Expended Funds

Schedule L is used to calculate the total amount of ARRA funds school divisions spent in certain areas based on function and object combinations. These amounts are calculated from entries school divisions entered in the expenditure sheets for ARRA funds excluding ARRA Title I and ARRA Title V, Part A, and ARRA Title I funds. These specific function and object combinations were specified by USED to be used by the National Center for Education Statistics (NCES) as part of states' federal reporting requirements with respect to ARRA funds.

The total revenues for ARRA funds excluding ARRA Title I and ARRA Title V, Part A, and ARRA Title I funds must be equal to the total expenditures detailed in items 1-4 (excluding 1a) in Schedule L. If the total revenues and expenditures do not balance, then you must make adjustments on the individual expenditure sheets.

Figure 27. Schedule L – ARRA Expenditures

FY 2010 Expenditure Detail for ARRA Funds Expended in FY 2010 to be reported to the United States Department of Education

Please review the expenditures below, for which your division was reimbursed during fiscal year 2010, by function and object code noted below, in each of the five areas required. This data was populated from individual expenditure data reported on the expenditure tabs. This information will be used by the United States Department of Education (USED) National Center for Education Statistics (NCES) to determine future federal funding including Impact Aid and grant awards.

	Total Expenditures for FY 2010	American Reinvestment and Recovery Act (ARRA) Excluding Title I & Title V, Part A Revenues Received	ARRA Title I CFDA# 84.389 Revenues Received	ARRA Title V, Part A Revenues Received
		0.00	0.00	0.00
1. Total current expenditures for public elementary-secondary education Functions 61100, 61200, 61300, 61400, 62100, 62200, 63000, 64000, 65000, 68000, 69000 Objects 1000, 2000, 3000, 4000, 5001, 5100, 5200, 5300, 5400, 5500, 5800, 6000, 7000 Exclude Programs 7, 8, 9	0.00	0.00	0.00	0.00
1a. Current expenditures for public elementary-secondary education: Instruction Only (Include these expenditures in item 1 above) Functions 61100, 61230, 68100, 69100 Objects 1000, 2000, 3000, 4000, 5001, 5100, 5200, 5300, 5400, 5500, 5800, 6000, 7000 Exclude Programs 7, 8, 9	0.00	0.00	0.00	0.00
2. Current expenditures for community services, adult education, and other programs outside of public elementary-secondary education Programs 7 (Adult), 8 (Non-Regular Day School), 9 (Non LEA Programs) Objects 1000, 2000, 3000, 4000, 5001, 5100, 5200, 5300, 5400, 5500, 5800, 6000, 7000	0.00	0.00	0.00	0.00
3. Property/capital outlay expenditures - excludes 66000 (facilities) Functions 61100, 61200, 61300, 61400, 62100, 62200, 63000, 64000, 65000, 68000, 69000 Objects 8000	0.00	0.00	0.00	0.00
4. School construction expenditures Functions 66000 All Objects	0.00	0.00	0.00	0.00

The expenditures for items 1 through 4 excluding 1a must equal ARRA revenues as reported on the Revenues sheet.

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 2009-2010 ASRFIN to the Virginia Department of Education by September 15, 2010. School divisions and regional programs that wish to file for an extension (until September 30, 2010, per Section 22.1-81, *Code of Virginia*) for their 2009-2010 ASRFIN must submit a written request signed by the division superintendent, or designee, to Kent C. Dickey, deputy superintendent for finance and operations, prior to the September 15, 2010, deadline. Please note that e-mail extension requests will not be accepted.

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 3, "vocational" programs, or program code 7, "adult" programs. Expenditures for regional special education and regional alternative education programs must be reported under program code 2, "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 28. Program Codes for Regional Programs

Type of Regional Program	Program Code
Regional Vocational Education Program	3 – "Vocational" *or* 7 – "Adult"
Regional Special Education Program	2 – "Special"
Regional Alternative Education Program	2 – "Special"
Regional Academic-Year Governor's School	4 – "Gifted and Talented"

All personal and nonpersonal 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 nonpersonal 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.

- **Nonpersonal Expenditures**

  Nonpersonal 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/intellectual disability institutions for the education of handicapped pupils and/or tuition payments to the Virginia School 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 noninstruction 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 F and , I. Regional programs do not need to submit Schedules A and B, C, D, E, E.2, G, H, J, or L. Figure 28 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 29. Schedule Submission for Regional Programs

	Schedule										
Type of Regional Program	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**	**L**
Vocational Education Program						X			X		
Special Education Program						X			X		
Alternative Education Program						X			X		
Academic-Year Governor's School						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." This button will run error checks on the entire ASRFIN Excel template, including the revenue worksheets, expenditure worksheets, and supplemental schedules. The error check helps ensure 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 Worksheet" will be made available. This worksheet will display the ASRFIN Warning Report containing 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, and corrected if necessary, then the ASRFIN Excel file must be

prepared for upload using the department's Web-enabled system. To prepare the Excel file for submission, from the "Final Check Worksheet" tab, you must click on the green button on the worksheet labeled "Possible Errors Reviewed and All Corrections Completed-Prepare EXCEL File For Submission". Clicking on this button validates the Excel file and prepares it for submission. Once you click the button, close and save the Excel file, which will then be ready for submission. If you would like to print the template, please do so prior to clicking on the green button or after submitting the file through SSWS, as navigating away from the "Final Check Worksheet" will invalidate the file. If this does happen, simply re-run the final error check and click on the green button again to validate the file.

ASRFIN Excel Template Submission

After successfully checking for errors and preparing the Excel file for submission, 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.

User Account Required for SSWS

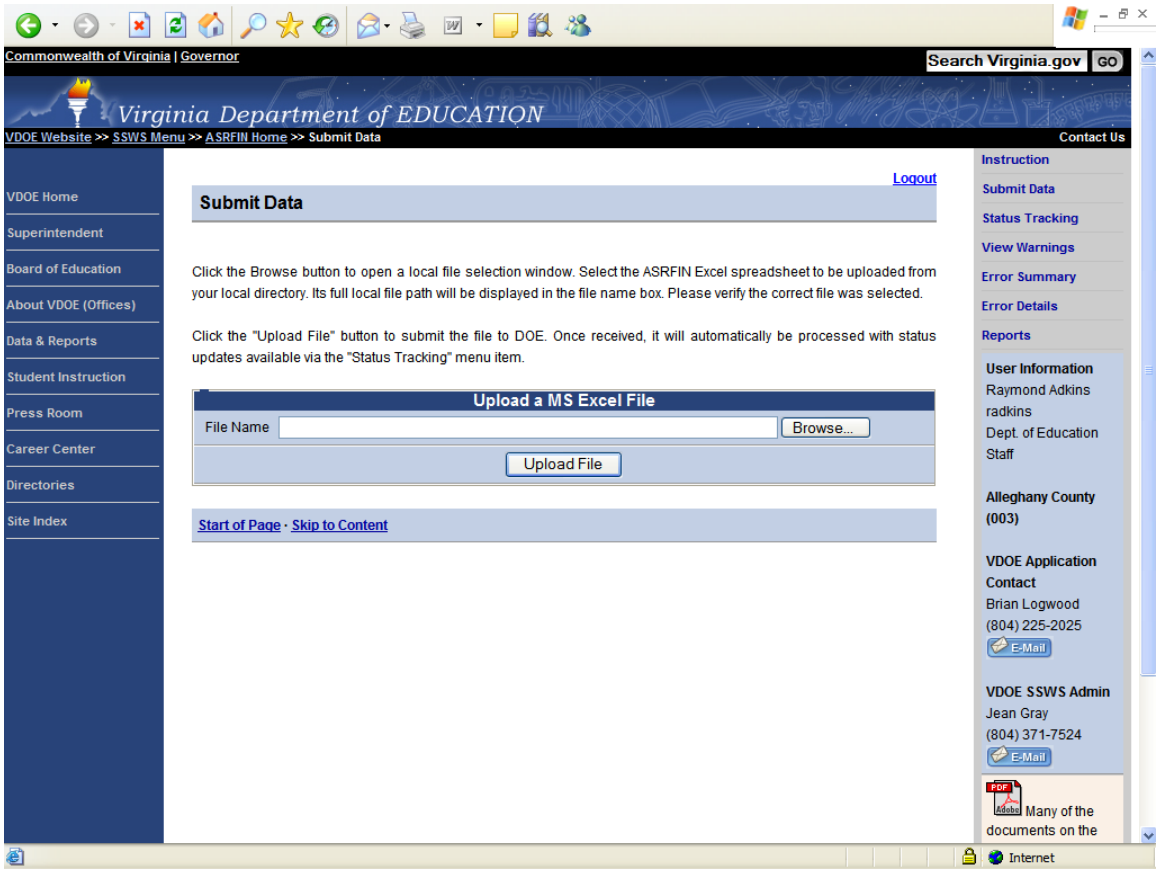
You will need a user account to access the SSWS. If you do not have a user account, you will need to contact your local SSWS Account Manager. Each division is assigned an SSWS Account Manager, who establishes accounts for persons in the division needing access to the SSWS.

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 applications to 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 allow you to navigate to various sites on the Department of Education Web Site.

Select the "Annual School Report: Financial (ASRFIN)" application and ensure that you are logged in as the correct division or regional program by viewing the user information along the right side of the page. The SSWS screens for this year have been modified to accommodate the changes in the ASRFIN SSWS submission process. The changes are noted in the body of the ASRFIN Home Page. Along the right side of the Web page, in the area with the grey background, are various functions that you can use to submit and track your ASRFIN data. The status of your collection window is posted at the top of the page.

To submit your Excel file, choose "Submit Data" from the grey navigation bar on the right side of the screen. The submit data page is shown in Figure 30.

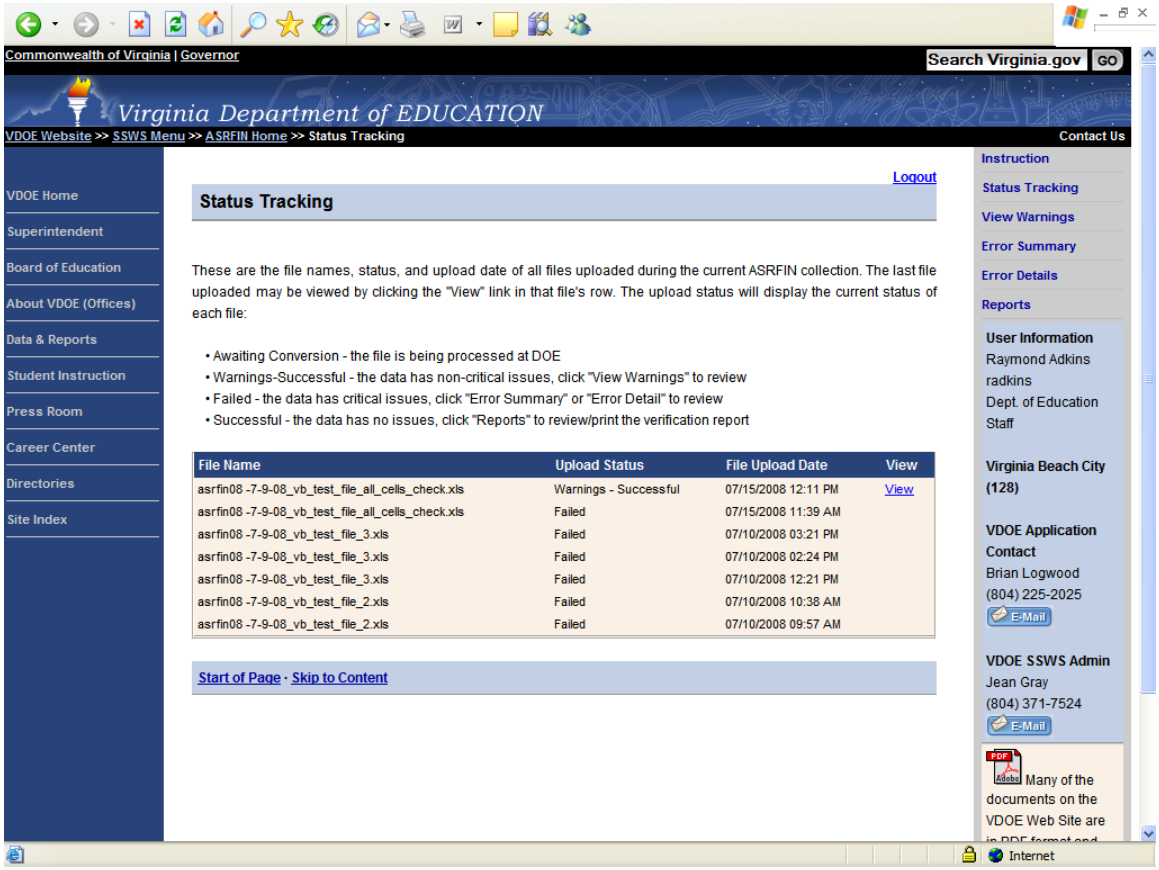
Figure 30. Submit Data Page



Enter the full Excel file name and file location or choose the "Browse…" button and locate the file on your computer's hard drive. Once you have selected the Excel file, choose the "Upload File" button below the file name. This will upload the Excel file to the department through the SSWS. The collection window will be closed to prevent multiple Excel files from being submitted as the Excel file is processed.

To view the status of your Excel file submission select "Status Tracking" from the functions listed along the right side of the page. The "Status Tracking" page will list the status of your submission as it is processed. After the file has been processed you can view any warnings or errors that were part of the submission. See Figure 31.

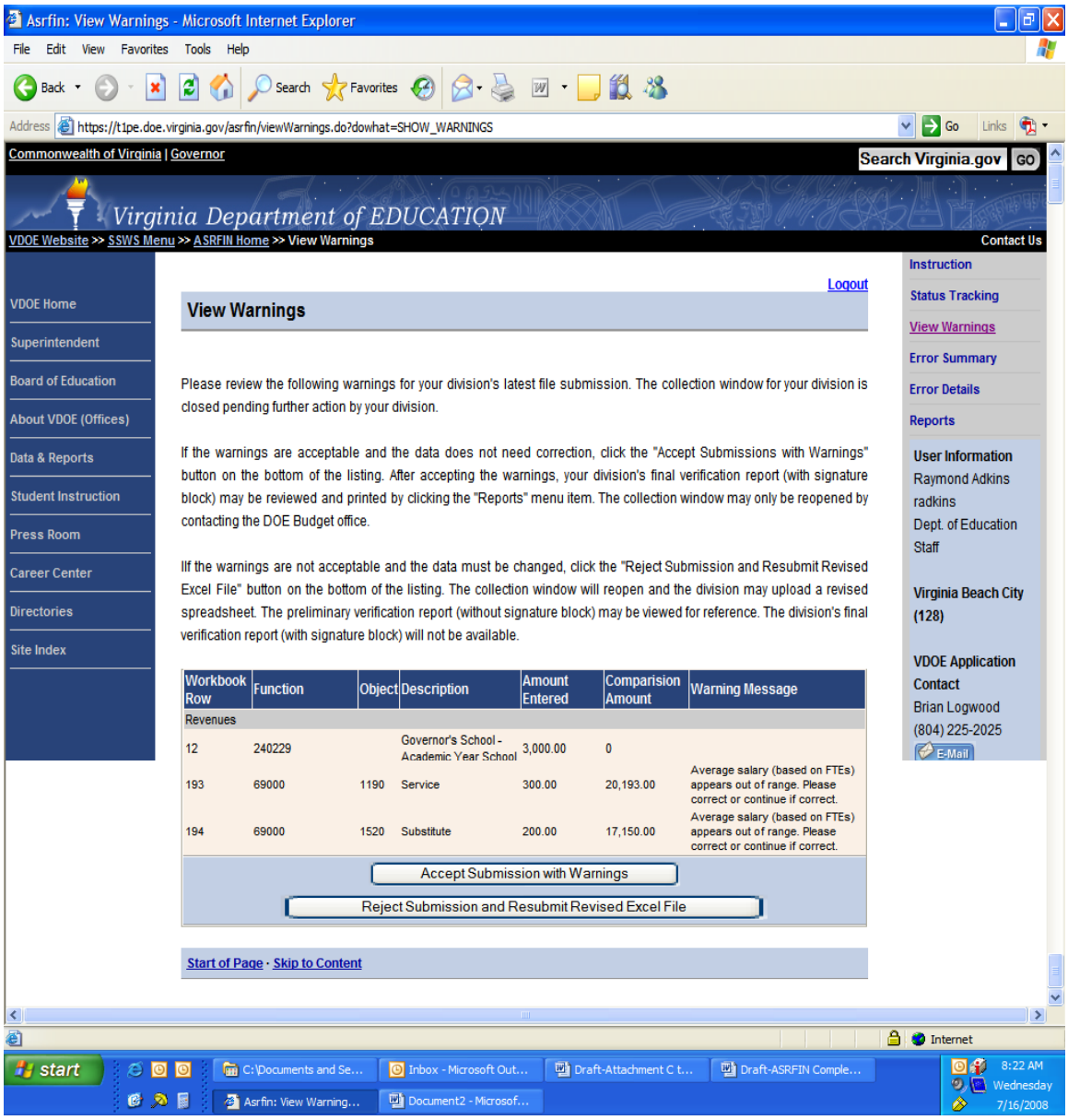
Figure 31. Submission Status Tracking Page



After successfully uploading the Excel 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 your file has been successfully submitted and processed by DOE, you will receive a notice that you can now access your Superintendent's verification report. Before you can print a finalized verification report (which will include signature lines at the bottom of the first page), you must review any warnings and accept or reject the submission. To review your warnings, select "View Warnings" from the functions on the right side of the page. Figure 32 is an example of what the page looks like.

Figure 32.View Warnings Page



ASRFIN Excel Template Submission and Superintendent's Verification Report

Once you have reviewed your list of potential errors, you must "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 Submission with Warnings". If you review the list of potential errors and determine that the data as submitted is not accurate, then select the option to "Reject Submission and Resubmit Revised Excel File." Your submission will be removed from SSWS and you will need to re-submit a corrected ASRFIN Excel file.

Compliance with laws, regulations, contracts, and grants applicable to federal and state programs is the responsibility of your school division or regional program.

Once you have successfully uploaded your completed ASRFIN Excel template and accepted your warnings, you will be able to print the Superintendent's Verification Report. 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 and the warnings accepted.

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 "Reports" from the grey function bar along the right side of the page. The ASRFIN Reports will appear. Click on "Verification Report" to view the finalized Superintendent's Report. The 2009-2010 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 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 23218-2120

Thank you for completing the 2009-2010 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 re-enter the amount in a 0.00 (numeric) format. Letters and other nonnumeric 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 – Excel 2003

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."

Macro Disabled Error Message – Excel 2007

You receive the macro disabled error message (Figure 2a) stating, "Cannot run the macro " xxx". The macro may not be available in this workbook or all macros may be disabled".

To enable all macros:

1. Close the workbook keeping Excel 2007 open.
2. Select the "Office Button" in the upper left hand corner of the Excel 2007 window.
3. At the bottom of the window that appears, select the "Excel Options" button.
4. On the "Excel Options" window, select the "Trust Center" from the selections along the left of the page.
5. Then, select the "Trust Center Settings…" button near the center of the page.
6. In the "Trust Center" window, select "Macro Settings" along the left of the window.
7. Under the "Macro Settings" section select "Enable all macros".
8. Select "OK" to close the "Trust Center" window, then "OK" again to close the "Excel Options" window.
9. Open the ASRFIN Excel template and begin entering your data.

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.

TROUBLESHOOTING THE SUBMISSION PROCESS THROUGH SSWS

Submit Data Screen

After clicking on the "Upload File" button on the SSWS Submit Data screen, the message, "The file is not in MS Excel format," appears.

This error is an indication that the Excel template is still open on your computer. Ensure that you have validated the file (see **Error Check** section of this document), then close and save the file before submitting the file again.

Status Tracking Screen: Upload Status "Failed"

The Upload Status column on the SSWS Status Tracking screen shows "Failed."

The file was not validated prior to submission. Follow the steps in the **Error Check** section of this document to validate the file before submitting again. The person whose e-mail address was entered on the "Contact Information" worksheet will also receive an e-mail describing the issue.

Status Tracking Screen: Upload Status Values

The following values in the Upload Status column of the Status Tracking screen are normal as part of the processing of your submitted Excel file:

Awaiting Conversion
Not validated
Processing
Warnings-Successful

Refresh your screen or log in at a later time to see an updated status. The file has completed processing when the Upload Status reads "Warnings-Successful" or "Failed."

CONTACT AND REFERENCE INFORMATION

Virginia Department of Education
http://www.doe.virginia.gov/

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Richmond, Virginia 23218-2120
(804) 225-2025 phone
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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)
https://www.cfda.gov/

National Center for Education Statistics (NCES)
http://nces.ed.gov/