

2002-2003 Annual School Report Financial Section Instructions Table of Contents

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Introduction and General Instructions

Attachment C provides instructions for completing the 2002-2003 ASR Financial Section. Revenues, expenditures, and FTE positions must be submitted following the valid account code combinations (i.e., function code, object code, etc.) provided on the Excel template. The Excel template provides all acceptable code combinations. Additional instructions for using the Excel template are provided in the template itself and in Attachment B. Please read all of the instructions included in this document and those provided in the Excel template and other attachments to ensure the accuracy of the 2002-2003 submission.

Please note that these instructions may reference both the “2002-2003 Annual School Report” as well as “fiscal year 2003.” The 2002-2003 ASR corresponds to the 2003 fiscal year (i.e., July 1, 2002 to June 30, 2003).

Statutory Basis and Due Date

Per section 22.1-81 of the *Code of Virginia*, the 2002-2003 ASR Financial Section must be submitted to the Virginia Department of Education by September 15, 2003.

Figure 1. Section 22.1-81, Code of Virginia

§ 22.1-81. Annual report.

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

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

Definition of Modified Accrual Basis of Accounting

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

The modified accrual basis of accounting requires the recognition of certain revenue (e.g., fringe benefits, federal grants) when it becomes measurable and available to meet the operational needs of the current period. Therefore, for financial reporting purposes, revenue under certain programs will be recognized prior to being received in cash. Examples of revenue meeting these criteria would be unreimbursed expenditures incurred under federal programs, state funds allocated to a school division for current operations not received by June 30, 2003 (i.e., fringe benefit rollover payments for June 2003 received in early July 2003) and FY 2003 charges for services rendered by the school

board but for which payments were not received by June 30, 2003. Similarly, accrued revenue receivable, received in fiscal year 2003 but attributable to fiscal year 2004, will be excluded from this report.

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

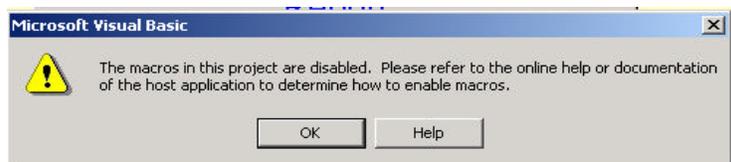
Downloading the Excel Template

As with previous years, all divisions, including Regional Academic Year Governor's Schools and Regional Special Education, Regional Vocational Education, and Regional Alternative Education Programs are required to submit the 2002-2003 ASR using an Excel template. See [Attachment A](#) for specific instructions on how to download the Excel template.

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

Trouble Shooting: Macros Disabled Error Message

Figure 2. Macros Disabled Error Message



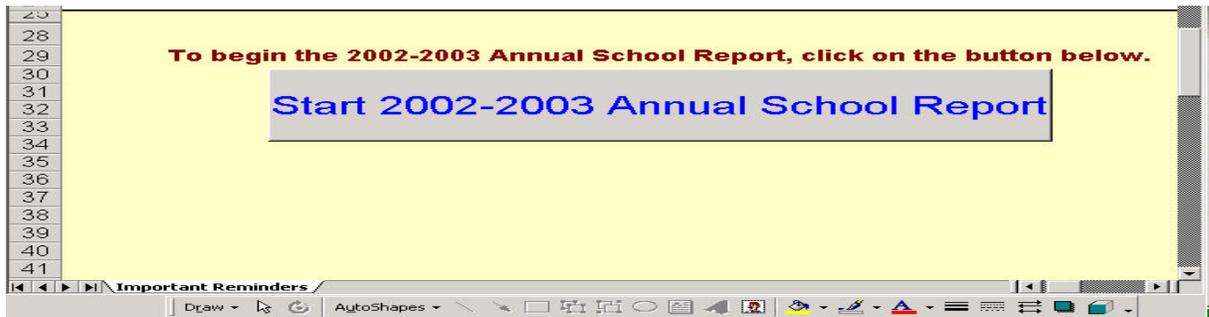
Problem: Macros in the ASR template are disabled.

Resolution: Review the instructions provided above and select the option to “Enable Macros” when opening the Excel template.

Important Reminders Sheet

“Start” Button

Figure 3. "Start" Button



The “Important Reminders” spreadsheet is displayed after downloading the file. It provides important information regarding the 2002-2003 ASR submission including instructions for contacting the department. The spreadsheet also contains an Excel button to begin the ASR financial section report as shown in Figure 3 above. After this button is selected, the “Contact Information” sheet will appear.

Contact Information Sheet

Choosing School Division or Regional Program with Drop-Down Box

Figure 4. Drop-Down Box

The “Contact Information” sheet contains information for the person responsible for completing the financial section of the 2002-2003 ASR. Select your division or regional program name using the drop-down box provided at the top left-hand corner of the sheet as shown in Figure 4 above. You will be asked to confirm your selection. After the correct division or regional program has been selected, the file will automatically be saved to your computer’s hard drive under **C: \ DOE_Data \ASRFIN \FY2003\ASRFINxxx_03.xls** (where “xxx” is the division or regional program number and “03” is the fiscal year). **Please do not change the file name assigned by the Excel program. There are features used by the Excel file to help you avoid possible errors that rely on the file having the proper name. In addition, changing the name of the final text file will impact your ability to submit the ASR through the Web-enabled process.**

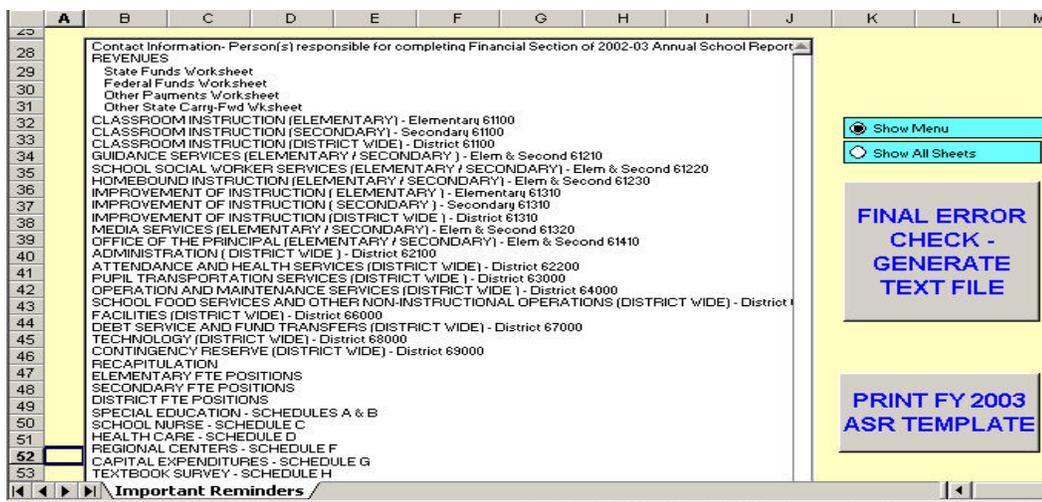
After the file has been saved, the contact information supplied for the 2002-2003 ASR will be loaded automatically. If any of the information is incorrect or needs to be updated, please enter the information following the formatting guidance provided for each cell. Please note that you are required to provide an e-mail address at the bottom of this sheet. A status report will be e-mailed to this address after you submit the final text file for the 2002-2003 ASR to the department’s Web site. **You must select the “Important Reminders” sheet after you have verified all of the information in the Contact Information sheet.**

Figure 5. Important Reminders Tab

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

Navigating through the Excel Template

Figure 6. Menu



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

Entering and Editing Data

If you are editing data in the Excel template, it is imperative that you do not cut and paste information in any of the worksheets or between the various worksheets. Cutting and pasting information will break links and codes used to compile revenue and expenditure data. Should financial information be inadvertently cut or pasted in the ASR template, click on “Edit” on the top of the Excel template and then click on “Undo Typing”. If you are unable to “undo” any cut and paste actions, then it is recommended that you download a new template from the department’s web page and re-enter your information.

The Excel template limits the cells where data may be entered depending on the spreadsheet. Excel will provide an error message (as shown in Figure 7 below) if data entry is attempted in a cell that is locked. Cells in the revenue and expenditure sections may be left blank if there is no data to enter. However, there are several sheets that

require entries (zero included) in all cells (primarily in Schedules A through J). The Excel template will direct you to make these entries as necessary.

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

Trouble Shooting: Protected Cell Error Message

Figure 7. Protected Cell Error Message

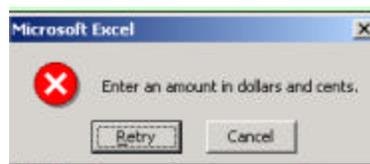


Problem: Data Entry was attempted in a protected area of the spreadsheet.

Resolution: Click OK and select a cell where data entry is allowed.

Trouble Shooting: Invalid Format Error Message

Figure 8. Invalid Format Error Message



Problem: An invalid character for a revenue amount (i.e., letter or other non-numeric character) was entered.

Resolution: Enter the amount in 0.00 format.

Revenue Sheets

The revenue sheets are provided for reporting state, federal, local, and other revenues received during fiscal year 2003. The Revenues spreadsheet is broken down by fund category and revenue source code. Please pay close attention to the revenue section for the 2002-2003 ASR as some revenue source codes have been added or revised (see

Attachment B for more detail). Revenue source codes for federal funds are displayed according to the Catalog of Federal Domestic Assistance (CFDA) coding system (without the decimal).

Sales Tax

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

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

The ASR template for 2002-2003 will preload the one-month accrual State Sales Tax data. Please note, as was stated in the 2001-2002 ASR instructions, the APA has stated that local school divisions may accrue one or two months of Sales Tax revenues (per GASB 33 and GASB 34). Because local school divisions have the option of reporting one-month or two-month accruals, please use the Sales Tax reports noted above and enter your Sales Tax receipts on the "Revenue" sheet of your ASR template if you choose to use the two-month accrual method for reporting State Sales Tax receipts. Please note that the two-month accrual Sales Tax report from the Virginia Department of Accounts will be posted to the Web site referenced above as soon as it becomes available.

Pre-loaded Revenues

Fiscal year 2003 state and federal revenues that are reported on your division's Adjusted Locality Ledger will automatically load to the revenue source code lines in the Revenues sheet of the Excel template. In addition, the fiscal year 2002 end-of-year balances reported on the fiscal year 2002 ASR will also be pre-loaded to the fiscal year 2003 beginning of year balances section of the Revenues sheet. This feature greatly minimizes the need to make manual entries of revenue data into the template. Please compare the amounts that appear on the template with the documents described below. Please note that you may change the state and federal pre-loaded amounts but you will be required to provide an explanation for any change made to pre-loaded state funds and carry-forward balances. You may review and edit your explanations at any time by selecting the button that appears at the top of the Revenue sheet. All of the following reports can be downloaded from the Department of Education's Web site at the following address by clicking on the link named "Attachments and Revenue Reports".

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

- **Locality Ledgers** – The cash basis locality ledger lists all cash receipts paid by the Department of Education to school divisions in fiscal year 2003. The adjusted locality ledger has been modified for the Basic Aid end-of-year adjustments and fringe benefit accruals. The payments listed in the adjusted report are loaded to the ASR Excel template when a division is selected in the "Contact Information" sheet of the Excel template.

- **Basic School Aid** – Include the adjusted entitlement for Basic Aid from **item 3** of the “End-of-Year Adjustment to Basic Aid” report, which can be downloaded from the department's Web site noted on the previous page. The adjusted Basic Aid entitlement reflects reductions to the school division's Basic Aid payment where overpayments were made in other accounts during the fiscal year. The correct adjusted Basic Aid amount is loaded to the ASR when a division name is selected in the "Contact Information" sheet of the Excel template.
- **Fringe Benefits** – Report the accrued fringe benefit entitlements from the “Fringe Benefit Accruals” report, which can be downloaded from the department's Web site noted on the previous page. These amounts are loaded to your ASR when you select your division name in the "Contact Information" sheet of the Excel template.

Itemizing Certain Revenues

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

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

worksheets described above, you will be required to describe each source and amount individually.

Beginning of Year Balances and Carry-Forward - A revenue recapitulation section is provided at the end of the Revenues sheet. Please review these totals before proceeding to other sections of the workbook. There are also two sections provided to report balances carried forward from the previous fiscal year (2002). As noted above, the fiscal year 2002 end-of-year balances reported on the fiscal year 2002 ASR will be pre-loaded to the fiscal year 2003 beginning of year balances section of the Revenues sheet.

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

The 2002 General Assembly approved the inclusion of language in the 2002 Appropriation Act (Chapter 814) that allows any unexpended balances of state funds on June 30, 2002, that are not required to be spent for the state share of Standards of Quality (SOQ) programs, to be carried forward to be appropriated to school divisions in fiscal year 2003 “for any school purpose” and for these funds to continue to be counted as state funds.

This budget language had the effect of allowing school divisions to carry over from fiscal year 2002, for appropriation in fiscal year 2003, state fund balances for any Direct Aid to Public Education account with the exception of the SOL Algebra Readiness program and those required to meet the Standards of Quality. Please note that the SOL Algebra Readiness program had a separate carry-over provision that required carried-over funds to be appropriated to the school division in fiscal year 2003 for use in the SOL Algebra Readiness program only.

Expenditures Sheets

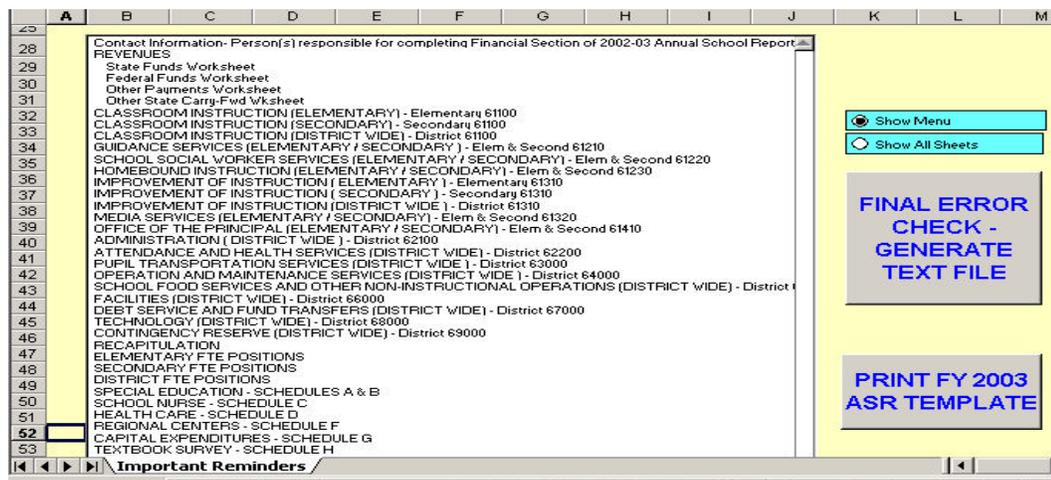
The spreadsheets titled “Elementary 61100” through “District 69000” comprise the set of 20 expenditure spreadsheets. Enter expenditure amounts in the appropriate expenditure categories. Excel will automatically calculate row and column totals for all of these sheets.

In order to complete the 2002-2003 ASR, the division should generate a trial balance of expenditures for the period of July 1, 2002, through June 30, 2003. This report should include amounts that are owed if services or goods were received by June 30, 2003, even if payments were not made until after June 30, 2003. This includes amounts that will be paid to teachers and other personnel during summer 2003 against active contracts for the

2002-2003 school year. Since this report is due to the Department of Education by September 15, 2003, it is understood that all audit adjustments may not be recorded in time to be reflected in the submitted report. The report should be submitted by the September 15 due date with as many adjustments as practicable. Auditors are aware of this time constraint and should consider this when reviewing the report.

“Final Error Check - Generate Text File” Button

Figure 9. Final Error Check – Generate Text File



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

Once the “Final Check-Generate Text File” sheet is opened, please review all of the potential errors and data warning messages that are listed. These data warnings identify entries that were outside the expected range of values, but does not necessarily mean that they are incorrect. You will also receive a warning message if your division has not met the required local effort calculation contained in Schedule E (see [Attachment B](#) for more detail). If your division failed to meet fiscal year 2003 required local effort, please notify

budget office staff at (804) 225-2025 for further instructions as soon as you have completed your ASR.

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

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

The screenshot shows an Excel spreadsheet with the following content:

- Row 1:** Title "FINAL FY 2003 ANNUAL SCHOOL REPORT ERROR CHECK & TEXT FILE GENERATOR".
- Row 4:** Input field "Division/ Regional Program Number:".
- Row 5:** Input field "Division/ Regional Program Name:".
- Row 7:** Text box containing instructions: "The following possible errors were found in your ASR. These 'possible' errors only reflect entries that were outside the expected range of values, but this does not necessarily mean they are incorrect. Please review the possible errors to determine if any need to be corrected. After you have completed your review and made necessary corrections, press the 'FINAL ERROR CHECK - GENERATE TEXT FILE' button in the 'Important Reminders' sheet. If you have reviewed the possible errors and feel confident they are correct, press the button labeled 'Possible Errors Reviewed and All Corrections Complete - Generate Text File' below to produce your text file. Please note that the Department will review the list of possible errors and may contact you for further explanation. Once your text file has been generated, please go to the Web site below to upload your data to the department's database: <http://web02.vrk12ed.edu/zwz>".
- Row 10:** Table header with columns: FUNCTION, OBJECT, DESCRIPTION, Amount You Entered, Comparison Amount, Warning Message.
- Row 12:** Button "POSSIBLE ERRORS REVIEWED AND ALL CORRECTIONS COMPLETE - GENERATE TEXT FILE".
- Row 13:** Button "PRINT FY 2003 ASR TEMPLATE".
- Row 18:** Status bar showing "Important Reminders" and "Final Check-Generate Text File".

Special Reminders

The following instructions have been developed for items that require special treatment and provide additional detail that will assist you in recording expenditures under the proper classifications. The function/object code structure document ([see Attachment D](#)) includes the codes required to complete the 2002-2003 ASR. Only those function/object codes listed on the Excel template will be accepted on the 2002-2003 ASR.

- Pupil Transportation:** The Annual Pupil Transportation Report will be mailed to school divisions in August 2003 under separate cover. Divisions must report expenditures under the Pupil Transportation function (63000) and Technology Pupil Transportation sub-function (68300) of the ASR that balance to the expenditures that are reported in the Annual Pupil Transportation Report.

- **Part-time Personnel** - Combine the salary and wage expenditures of part-time personnel with those of full-time personnel and include these expenditures on the object code line with regular salaries and wages. (Calculate the corresponding portion of an FTE for part-time personnel and include this with the other FTEs under the appropriate object codes.) For additional guidance on how to prorate FTEs for part-time personnel, see “Definition of an FTE” in this attachment.
- **Object Code 2800 (Other Fringe Benefits)** - Include annual and sick leave payments for personnel who terminate employment. Also, report pension/retirement plans that are specific to your locality under this object code in the appropriate functions.
- **Functions 66100 through 66600, Object Code 8100 or 8200 (Facilities)** - Do not record payments for school construction or renovation under the purchased services object codes. Use the 8100 or 8200 object codes in Facilities (66000) only.
- **Function 68000, Object Code 5001 (Telecommunications)** - Include telephone charges for line service for the Electronic Classroom program and Internet access.
- **School Construction and Renovation** – Include all expenditures related to school construction and renovation under function 66000 (Facilities) only.
- **Function 61100, Object Code 3000 (Purchased Services)** - Report state payments to mental health/mental retardation institutions and tuition payments for the Schools for the Deaf and the Blind made by the department on behalf of the school division here.
- **Function 61100, Object Code 1120** – Report salaries for speech therapists who are considered instructors under this category in the elementary or secondary cost center as appropriate.
- **Debt Service (Function 67100)** - Debt service payments made by the local governing body on behalf of the school division (i.e., the funding is not appropriated to the school division budget) should not be reported as debt service payments on the ASR. Only the debt service/capital funds appropriated to and paid directly by the school division should be reported as an expenditure on the ASR in object codes 9100 and 9200.

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.

- **Leases** - Payments for operating leases should be treated differently than payments for capitalized leases such as with a lease-purchase agreement. Operating lease payments should be coded under object code 5400 (Leases and

Rentals) under the applicable Function/Activity category. **Capitalized lease payments for lease-purchase agreements should be coded under object code 5800 (Miscellaneous) under function 67100.** (*Beginning with the 2003-2004 ASR, capitalized lease payments will be recorded in object code 9250 in the 67000 function.*)

- **Reporting Balances from “Other” Funds** – All funds controlled by the local school board must be reported on the 2002-2003 ASR including textbook funds, Lottery and School Construction escrow funds, school food fund, etc., regardless of how these funds are accounted for at the local level. Beginning-of-year and year-end balance lines are part of the ASR template (in the revenues and recapitulation sheets) to account for these balances.
- **Reporting Expenditures Made from “Other Fund” Revenues** – Any funds that were actually expended for goods or services that originated from the special funds noted above should be reported among the appropriate object codes within the expenditures section. For example, if funds from the division textbook fund were used to purchase textbooks, the expenditure should be recorded in object code 6020 in the appropriate function.

“Elementary” and “Secondary” Proration of Expenditures

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

ASR Reports for Regional Programs

See [Attachment B](#) for details on how jointly operated programs should be treated for ASR reporting purposes. Regional programs must account separately for all fiscal resources and personnel that are allocated for the services provided.

Recapitulation Sheet

Review Expenditure Summary

The Recapitulation sheet summarizes the data provided in the expenditure sheets and provides a section for reporting end-of-year carry over balances. The expenditure recapitulation is automatically summed by category based on the data entered in each of the expenditure worksheets. This sheet has been revised to provide you with information on the breakout of expenditures by function from the FY 2002 ASR submission. This information is provided to assist you in determining whether expenditures by function in the FY 2003 ASR are properly arrayed, in comparison to prior year data. Please review these category totals before continuing with the workbook.

Enter End-of-Year Carry Forward Balances

The final section of the spreadsheet is for reporting year-end balances. This worksheet contains two parts: “Balances at Close of Year” and “End of Year Carryover Balances.” **Section 1, “Balances at Close of Year” is used to calculate your official year-end balance. This section must include all of your year-end balances, including the carryover balances itemized in Section 2. If you do not include your carryover balances from Section 2 in Section 1, your ASR will not balance.**

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

Section 2, **“End of Year Carryover Balances,”** requires you to report the portion of your year-end balances that consist of state and/or local carryover funds. As communicated in Informational Superintendent's Memorandum No. 80, dated May 2, 2003, budget language permits the carry over of unexpended state and local funds as of June 30, 2003, for the following Direct Aid accounts only:

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

Full-Time Equivalent (FTE) Positions Sheets

“Elementary” and “Secondary”

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

Definition of Full-Time Equivalent (FTE)

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

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

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

Trouble Shooting: Out of Normal Range Error Message

Figure 11. Out of Normal Range Salary Error Message

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

- Problem:** The calculated average salary for the FTE classification in question is unusually high or unusually low.
- Resolution:** Adjust the expenditure or FTE entry accordingly.

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

For school division instructional employees who work additional hours outside the regular work day or contract day, report these positions as greater than one FTE position at the same proportion of the additional hours of work for the year to 1,100 hours (1,100 hours is used as the number of hours worked annually by one instructional FTE and is based on a 200-day contract multiplied by 5.5 hours of instruction per day). This adjustment is necessary to proportionally offset any compensation paid for working additional hours beyond the regular work or contract day with a corresponding partial FTE. For example, if a school division employee worked 110 hours during the year in addition to their regular work or contract day and they were compensated for these additional hours, then the FTE position for that employee would be reported as follows:

$$110 / 1,100 = .10 \text{ (additional hours worked during the year in proportion to 1,100 hours for one FTE)}$$

$$1 + .10 = 1.10 \text{ (number of FTE positions to be reported for this employee on the ASR)}$$

For summer school and substitute teachers, use the same methodology described above to determine the FTE. 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 drive the total hours, the following method can be used to calculate a proxy number of substitute FTEs:

Example

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.

For classified 12-month personnel, one FTE equals 2,080 hours worked in a year (based on 52 40-hour weeks). To calculate an FTE for 12-month personnel, change the 1,100 hours in the above methodology to 2,080 hours. If your division superintendent also acts as the director of a regional program, then follow the applicable example below to adjust your Superintendent FTE:

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

a.) If the regional program pays a portion of the Superintendent's total salary, go back and code the payment as a "Transfer Payment" from the regional program to the school division and enter FTE Positions on this sheet as "0" on the regional program's ASR report (report the division superintendent FTE on the school division's ASR report).

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

Supplemental Schedules

Schedules A & B: Special Education

Provide the amount of funds expended in your school division specifically for special education and related services during fiscal year 2003. Your report must include all costs associated with providing special education and related services to children and youth with disabilities that are above and beyond the costs of providing regular education programs to non-disabled students. Do not include costs associated with capital outlay or regular education programs and services. See [Attachment B](#) for information on changes to this schedule for the 2002-2003 ASR.

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

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

Expenditure data provided for lines 23 through 36 should include professional personnel, para-professional personnel, indirect personnel costs, travel, materials, equipment, tuition payments, transportation, and any other expenditure that can be attributed to a particular disability area. Line 37 should include all expenditures associated with the administration of special education programs, student testing and evaluation, delivery of related services, and all other expenditures that cannot be attributed to a specific area in lines 23 through 36.

Schedule C: School Nurses

Instructions are included on the spreadsheet in the Excel template.

Schedule D: Health Care Costs

Instructions are included on the spreadsheet in the Excel template.

Schedule E: Required Local Effort

Beginning with FY 2003, the Department of Education is required, per Item 147 B.7. Chapter 1042, 2003 Acts of Assembly, to collect required local effort information. Schedule E fulfills this requirement. See [Attachment B](#) for details on this new schedule. Please note that the data for this Schedule is populated as you complete the ASR and does not require any additional data entry for completion.

Schedule F: Regional Programs Only

Schedule F is to be completed by regional programs (or by fiscal agents on behalf of regional programs) only. If you are completing an ASR for a regional program, you will be asked whether the program received tuition payments from participating school divisions. Most regional programs should answer “yes” to this question since financial support for most regional programs involves tuition payments from participating school divisions, as well as FTEs and other non-personal expenditures made by participating school divisions on behalf of the regional program. As noted above, any expenditure made by a participating school division providing resources for a regional program must be reported on the regional program’s ASR. The financial support from each participating division must be reported as tuition payments made to the regional program

and reported by the regional program in revenue code 1901010. (See “ASR Reports for Regional Programs in [Attachment B](#)” for details.)

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

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

Schedule G: Capital Outlay

The information provided in this schedule is used for calculating Table 15 of the *Superintendent's Annual Report for Virginia* (Total & Per Pupil Expenditures for Operations) and for calculating capital expenditure exclusions on Schedule E (Required Local Effort) in the 2002-2003 ASR. The capital expenditures reported in your 2002-2003 Annual School Report in object codes 8100-8120 (Facilities - Functions 66100-66600, Technology - 68800, and Contingency Reserve - 69800) that were paid from federal or state funds in addition to the capital expenditures reported in object code 8200 (all functions) and object codes 8210-8220 (Technology - 68800 and Contingency Reserve - 69800) that were paid from federal or state funds should be excluded from Table 15 as well as required local effort.

Schedule H: Textbook Revenues and Expenditures

Instructions are included on the spreadsheet in the Excel template.

Schedule I: FY 2003 Salary Survey

Instructions are included on the spreadsheet in the Excel template. This data is required by September 15, 2003, with the rest of the ASR submission in order for the department to meet the December 1, 2003, reporting requirement to the General Assembly (Item 147 B.9. Chapter 1042, 2003 Acts of Assembly).

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

Schedule J is a new schedule designed to collect information on Elementary, Secondary, and District-wide teachers assigned to the 68000 function. This information will be used in calculating SOQ funded instructional salaries as well as SOQ prevailing support positions and salaries. See [Attachment B](#) for details.

Comments on the FY 2003 Annual School Report

See [Attachment B](#) for details concerning this form, which is new to the 2002-2003 ASR.

Final Error Check – Generate Text File

Error Checking Process

As described previously, the “Important Reminders” sheet contains a button called “Final Error Check – Generate Text File.” This button displays the error status of the ASR report including whether the revenues, expenditures, and schedules are complete and pass all edit checks contained in the Excel template. All errors found during the edit check process will generate prompts and must be corrected before continuing with the report. After completing all sections of the FY 2003 ASR without error, a sheet labeled “Final Check – Generate Text File” will appear. This sheet will provide you with all potential errors found and request that you review the potential errors prior to producing your final text file. **Please note that the Excel template no longer includes the Superintendent’s Certification Forms. These forms will be generated after you have successfully transmitted your text file to the department’s Web site.**

Superintendent’s Certification Forms

Once you have reviewed all potential errors in the “Final Error Check – Generate Text File” sheet, if applicable, you must click on the button labeled “Generate Text File for FY 2003 ASR” to generate the text file used to transmit your ASR data to the department’s Web site. The text file is generated by clicking on the button labeled “Generate Text File for FY 2003 ASR.” The text file will automatically be saved to your computer’s hard drive under [C:\DOE_Data\ASRFIN\FY2003\ASRFINxxx_DATA_03.txt](#) (where “xxx” is the division or regional program number and “03” is the beginning school year). Please do not change the file name generated by the program.

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

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

Once you have successfully transmitted your text file, you will be prompted that your data is being processed and you will be asked to log back in to review the status of your final report. When you log back in, you will be able to print the final Superintendent's Verification Report and the Superintendent's Certification Forms. The Superintendent's Certification Forms should be signed and returned by mail to the department within five business days.

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

After the ASR is complete, please return the completed Excel file to the department via e-mail at k12budget@mail.vak12ed.edu. In addition, please mail a hardcopy of the Superintendent's Certification forms, signed by the division superintendent, to the department at:

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