



#193-21

**Commonwealth of Virginia
Virginia Department of Education
Superintendent's Memo #193-21**

DATE: July 23, 2021
TO: Division Superintendents
FROM: James F. Lane, Ed.D., Superintendent of Public Instruction
SUBJECT: **2020-2021 Annual School Report - Financial Section**

The 2020-2021 Annual School Report Financial Section (ASRFIN) must be submitted to the Virginia Department of Education (VDOE) by **September 15, 2021**, as required by [Section 22.1-81, Code of Virginia](#). School divisions and regional programs that wish to file for an extension (until September 30, 2021) for their 2020-2021 ASRFIN must, per [Section 22.1-81, Code of Virginia](#), submit a written request signed by the division superintendent, or designee, to Kent Dickey, Deputy Superintendent of Budget, Finance, and Operations, to the email address: DOEBUDGETOFFICE@doe.virginia.gov, prior to the September 15, 2021 deadline. The submitted extension letter must cite a good cause reason/need for the extension of time. Please note that the signed extension letter must be attached as a .pdf file to the email, with "2020-2021 ASRFIN EXTENSION" in the subject line of the email. Similar to last year's ASRFIN, school divisions and regional programs must submit the ASRFIN electronically using the Excel reporting template and text file, as described in this memo.

Each school division and regional program will use the [Web-based Single Sign-on for Web Systems \(SSWS\) portal](#) to access, download, and submit the 2020-2021 ASRFIN Excel template to the Department.

Similar to the 2019-2020 ASRFIN collection, school divisions will submit expenditure data in a separate tab-delimited file. This file format is necessary for VDOE to develop the school-level

per-pupil expenditure calculation for the School Quality Profiles, as required by the federal *Every Student Succeeds Act (ESSA)*. For additional information related to the format of the tab-delimited expenditure file, please see [Superintendent's Memo #112-18](#). School divisions will also use the tab-delimited file to report information related to revenues, full-time employees, fund balances, and school activity funds for the 2020-2021 ASRFIN collection. Additional information can be found in the ASRFIN Instruction Manual, located within the ASRFIN application in SSWS.

After successfully logging into the ASRFIN application in SSWS, the ASRFIN Excel template, instructions, and reports will be provided in the upper right side of the webpage, under the "Instructions" heading. In addition to the ASRFIN template and instruction manual, the following reports are also provided regarding revenues:

1. **Adjusted Locality Ledger Report:** The *Adjusted Locality Ledger Report* provides a listing of all fiscal year 2021 state and federal payments made by VDOE to school divisions. It contains actual cash payments made by the Department for all accounts, except Basic Aid and Sales Tax. Basic Aid includes the year-end reduction to per pupil Driver Education funding due to noncompliance with the Driver Education requirements in [Section 22.1-205 C., Code of Virginia](#). Basic Aid also includes any payments made by VDOE on behalf of school divisions for students who are served in state mental health facilities or the Virginia School for the Deaf and the Blind. Please see [Superintendent's Memo #165-21](#) for details.
2. **Sales Tax Revenue Reports:**
 - a. One-month accrual basis
 - b. Two-month accrual basis (*data available by mid-August*)
3. **Basic Aid End-of-Year Adjustments Report:** This report shows the breakdown of payment adjustments to Basic Aid for driver education and state mental health facilities.

Please use the reports noted in items one through three above plus the cash locality ledger located at [School Division Locality Ledger Report](#) to reconcile the ASRFIN pre-loaded revenues to your financial records.

The ASRFIN application in SSWS provides additional documents to assist school divisions under the “Resources” section. Please review the text file schema document, which has undergone a few changes since it was last published in [Superintendent’s Memo #099-21](#).

School divisions and regional programs may begin submitting their 2020-2021 ASRFIN Excel files and tab-delimited expenditure files through the SSWS portal on or about August 16, 2021, and the ASRFIN collection window will close on September 30, 2021. Once a division has successfully completed the 2020-2021 ASRFIN in the ASRFIN application in SSWS, the division superintendent or designee will approve and certify the Superintendent’s Verification Report through the Superintendent’s Data Collection Approvals (SDCA) application.

Attachment A provides the 2020-2021 ASRFIN coding structure and definitions of expenditure functions, cost centers, programs, object codes, school number codes, fund codes, and revenue source codes.

The ASRFIN data collection is used to provide financial information on K-12 programs in Virginia to the Governor, General Assembly, the federal government, other policymakers, and the public. The data is also used in developing the Direct Aid to Public Education budget and reporting the percentage of division operational expenditures for instruction and school-level per-pupil expenditures on the School Quality Profiles.

For more information

If you have any questions about the ASRFIN data collection process, please contact the Budget Office at DOEBUDGETOFFICE@doe.virginia.gov or (804) 225-2025.

JFL/eml

- A. Attachment: [Account Structure for 2020-2021 ASRFIN](#) (PDF)