



#099-21

**Commonwealth of Virginia
Virginia Department of Education
Superintendent's Memo #099-21**

DATE: April 16, 2021
TO: Division Superintendents
FROM: James F. Lane, Ed.D., Superintendent of Public Instruction
SUBJECT: **UPDATE: Changes to the Annual School Report for the Fiscal Year 2021 Data Collection**

On May 11, 2020, the Virginia Department of Education (VDOE) originally communicated to school divisions via Superintendent's Email that changes were being implemented for the Fiscal Year (FY) 2021 Annual School Report (ASRFIN) data collection, due on September 15, 2021. VDOE issued a second communication to school divisions via Superintendent's Email on March 10, 2021, to highlight additions to the data collection stemming from GASB 84 requirements and new appropriation act language.

Attachment C provides a preview of two new schedules within the Excel template:

- Schedule P - School System Debt
- Schedule Q - Uses of Funds

Schedule P will allow school divisions to report debt balances for debt held on behalf of school divisions by the local government. This was a supplemental data collection in FY 2020, and will be incorporated in the FY 2021 ASRFIN. Schedule Q will allow school divisions to report uses of state funds for Prevention, Intervention, and Remediation, the At-Risk Add-on, and the Early Reading Intervention programs, as required by Item 145.B.29 of the budget adopted by the 2021 Special Session I General Assembly.

Attachment D provides an updated account code schema document for school divisions to use for their text file. As previously communicated, the text file will include expenditures, revenues, full-time employee data, and fund balances for FY 2021. The text file will also include data that will satisfy the GASB 84 reporting requirement under record type G. The text file will also introduce a new fund that will allow school divisions to identify expenditures that were funded with CARES Act revenues.

Attachment E is a sample that illustrates how some of the records would appear on the text file. This file should be used as a reference only. Additional information about the FY 2021 ASRFIN data collection will be provided via Superintendent's Memo in July 2021.

For more information

If you have questions regarding the FY 2021 ASRFIN data collection, please contact budget office staff at (804) 225-2025 or by email at DOEBUDGETOFFICE@doe.virginia.gov.

JFL/EML/sw

- A. Attachment: [Superintendent's Email - May 11, 2020](#) (PDF)
- B. Attachment: [Superintendent's Email - March 10, 2021](#) (PDF)
- C. Attachment: [New Schedules for the FY 2021 ASRFIN Excel Template](#) (XLSX)
- D. Attachment: [Account Code Schema for Text File](#) (XLSX)
- E. Attachment: [Sample Text File](#) (TXT)