

**Instructions for Accessing the Calculation Template for
Determining Expenditures and Per Pupil Amounts by Fund
Source - FY2001, FY2002, FY2003 (Informational
Superintendent's Memorandum Number 55)**

A downloadable Excel file has been created to allow divisions to view detailed calculations related to Table 15, *Sources of Financial Support for Expenditures, Total Local Expenditures for Operations and Total Per Pupil Expenditures for Operations*, from the Superintendent's Annual Report for Virginia. The Excel file allows school divisions to download actual FY2001 expenditures and per pupil amounts and provides a tool for divisions to estimate expenditures and per pupil amounts for FY2002 and FY2003. The Excel file is located on the department's Web site and can be downloaded from the following address:

[Virginia Dept of Education Annual School Report Menu](#)

This address brings you to the Virginia Department of Education's "Superintendents Annual Report 2000 - 2001" Web page. To download the Excel file, click on the "Table 15.xls" option located to the right of the Table 15 description. You may also access the template by logging onto the department's Web site at <http://www.pen.k12.va.us>. From the top menu bar on this home page, select the option titled "Reports," then select "Click Here to Review the Reports Listed Below" and under Superintendent's Annual Report (near the bottom of the page), click on "2000-01".

You must use Microsoft Excel version 97 or later to use all of the features contained in this spreadsheet. If you do not have Excel 97 or later, please contact the budget office staff at (804) 225-2025 for assistance. Please follow the steps below to access the file from the Web site:

1. After you click on the file name on the Web site, you will be prompted to open the file or save it to a drive. You may choose either option.
2. A box will appear warning you that the file contains macros. The box will prompt you to disable the macros or to enable the macros. Please note that in order for each template to operate correctly, you must click on the "ENABLE MACROS" button.

Each Excel file consists of four spreadsheets. The first spreadsheet contains preliminary Table 15 data for fiscal year 2001. This data is informational only and subject to change pending final data submissions and corrections from school divisions.

The second spreadsheet, labeled "FY2001 Worksheet," is used to calculate actual FY2001 expenditures and per pupil amounts by fund group. From the drop-down box, select the appropriate school division. After you have made your selection, you will be prompted to verify the division name and number. Once you have verified this data by clicking "OK", a message box will appear to provide you with the file name and path where the Excel file will be saved on your C: drive. After clicking "OK", the spreadsheet will be automatically populated with individual school division data that corresponds to what is found in the preliminary FY2001 Table 15 spreadsheet. No further manipulation is needed.

The third spreadsheet, labeled "FY2002 Worksheet," is used to calculate your division's estimated FY2002 expenditures and per pupil amounts. The Excel file automatically adds the division number and name in the upper left hand corner of this file. This spreadsheet requires data entry as follows:

- Item 1 - Include your estimate of total expenditures for operations.
- Item 2a - Include your estimate of total state revenues.
- Item 2b - Include your estimate of the sum of all beginning-year balances from state funds.
- Item 2c - Include your estimate of the sum of all end-of-year balances from state funds.
- Item 2d - Include your estimate of total state funds used for capital expenditures.
- Items 2e and 2f - These line entries will be automatically populated using formula-driven calculations.

- Item 3a - DOE's estimate for state sales tax will automatically populate this line entry. You have the option to accept this figure or enter your own estimate.
- Item 4a - Include your estimate of total federal revenues.
- Item 4b - Include your estimate of the sum of all beginning-year balances from federal funds.
- Item 4c - Include your estimate of the sum of all end-of-year balances from federal funds.
- Item 4d - Include your estimate of total federal funds used for capital expenditures.
- Items 4e and 4f - These line entries will be automatically populated using formula-driven calculations.
- Item 5 - This line entry will be automatically populated using a formula-driven calculation that deducts state expenditures for operations, state sales tax, and federal expenditures for operations from total expenditures for operations.
- Item 5b - This line entry will be automatically populated using a formula-driven calculation.
- Item 6a - This line entry will be automatically populated based on your entry in item 1 of the spreadsheet.
- Item 6b - This line entry will be automatically populated using a formula-driven calculation.
- Item 7 - Include your estimate of end-of-year average daily membership. This entry serves as the denominator for calculating the per pupil amounts.

The fourth spreadsheet, labeled "FY2003 Worksheet," is used to calculate your division's estimated FY2003 expenditures and per pupil amounts. This spreadsheet also requires data

entry in the same manner as the FY2002 spreadsheet. The only change is that Item 3a (state sales tax) is automatically populated and does not allow you to make changes.