

**Instructions for Accessing the Calculation Template for  
Calculating Total and Per Pupil Expenditures by Fund Source  
for Fiscal Years 2003, 2004, and 2005**

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 fiscal year 2003 total and per pupil expenditures and provides a tool for divisions to estimate total and per pupil expenditures for fiscal years 2004 and 2005. This information is provided to assist you in complying with the reporting requirements of Section 22.1-92, *Code of Virginia*.

The Excel file is located on the department's Web site and can be downloaded from the following address:

<http://www.pen.k12.va.us/VDOE/Publications/asrstat/2002-03/asrbook.html>

This address brings you to the Virginia Department of Education's "Superintendent's Annual Report 2002 - 2003" Web page. To download the Excel file, click on the "Table 15.xls" link 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 "2002-03."

**Instructions for downloading the Excel file for Netscape users only:**

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.**

**Instructions for downloading the Excel file for Internet Explorer users only:**

1. RIGHT-CLICK on the "Table 15.xls" link located to the right of the Table 15 description.
2. Select "Save Target As" and save the file to your local drive. (Note: The file will be renamed once you select your school division from the drop-down box.)
3. After the file is saved, close Internet Explorer and open the file using Excel.

The Excel file consists of four spreadsheets. The first spreadsheet contains Table 15 of the *Superintendent's Annual Report for Virginia* for fiscal year 2003.

The second spreadsheet, labeled "FISCAL YEAR 2003 Worksheet," is used to calculate actual fiscal year 2003 total and per pupil expenditures by fund source. This spreadsheet displays the detailed calculations used in creating Table 15. 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 the data in the fiscal year 2003 Table 15 spreadsheet. No further action is needed. Please note that the fiscal year 2003 worksheet uses sales tax reported on an accrual basis to match data reported on the ASR.

The third spreadsheet, labeled "FISCAL YEAR 2004 Worksheet," is used to calculate your division's estimated fiscal year 2004 total and per pupil expenditures. 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 (cash basis) will be automatically populated on this line. 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 5a - 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 expenditure amounts.

The fourth spreadsheet, labeled "FISCAL YEAR 2005 Worksheet," is used to calculate your division's estimated fiscal year 2005 total and per pupil expenditures. This spreadsheet also requires data entry in the same manner as the fiscal year 2004 spreadsheet.