Instructions for Accessing the Entitlement Calculation Template for Final FY 2005 and Projected FY 2006 Direct Aid Entitlements and Local Match Requirements Based on Actual March 31, 2005 Average Daily Membership (ADM), Prorated FY 2005 Basic Aid Entitlements, and Adjustments to the Fiscal Year 2005 Basic Aid Entitlement

A downloadable Excel file has been created to allow divisions to calculate their state entitlements and local matches for fiscal year 2005 based on actual March 31, 2005, ADM and the proration factor for FY 2005 Basic Aid. The Excel file also provides a sheet labeled "Adjustments to FY05 Basic Aid" which reflects adjustments to the fiscal year 2005 Basic Aid entitlement such as overpayments or payments made by the department on behalf of school divisions. These adjustments reduce the final Basic Aid payment in FY 2005 for affected divisions. The Excel file provides a sheet labeled "Proration Amounts" which reflects the prorated and unprorated FY 2005 Basic Aid entitlements for each school division. The Excel template is provided for your use and does not have to be returned to the department. The Excel file is located on the department's Web site, at the following address:

  http://www.doe.virginia.gov/VDOE/Finance/Budget/calctools.html

The Web address noted above brings you to the Budget Office's "Calculation Templates" Web page. To download the Excel file, click on the "Excel Template" link located next to corresponding budget. You may also access the template by logging onto the department's Web site at http://www.doe.virginia.gov. From this home page, select the drop-down box in the top right hand corner of the page, titled "DOE Offices." From this option, click on "Finance," click on "Budget Office," click on "Calculation Templates," and click on the "Excel Template" link for "FY 2005 Final Entitlements Based On March 31, 2005 ADM."

Please follow the steps below to access the Excel file from the Web site using either the Netscape or Internet Explorer browser.

Please follow the steps below to access the file from the Web site if you use _Netscape_ as your Internet browser:

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 the template to operate correctly, you must click on the "ENABLE MACROS" button.

Please follow the steps below to access the file from the Web site if you use *Internet Explorer* as your Internet browser:

1. RIGHT-CLICK on the "Excel Template" link for the corresponding entitlement sheets.

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. Once the file is saved, close Internet Explorer and open the file using Excel.

The Excel file consists of 11 spreadsheets that are described below:

The first spreadsheet, labeled "Additional Guidance," contains additional information on the proration of FY 2005 Basic Aid. This spreadsheet provides information on how to view both prorated and unprorated entitlements for FY 2005 Basic Aid.

The second spreadsheet, labeled "Instructions," contains instructions for using the template. Please review this spreadsheet carefully, as it provides specific guidance for calculating final entitlements.

The third spreadsheet, labeled "State & Local Funds Worksheet," contains the spreadsheet that is used to calculate final entitlements and required local matches. This sheet is used as follows:

1. Select your division using the drop-down box located at the top of the spreadsheet. A box will appear that notifies you that the file will automatically be saved to the following location on your computer's hard drive: C:\DOE_DATA\FY 2005 Final Entitlements\Final FY 2005 Entitlements with Estimated Proration (May 20, 2005).xls

2. Next, a box will appear that asks you to confirm that you have chosen the correct school division. If the

division name is correct, click "Yes." If you have selected the wrong division, click "No" and select the correct division using the drop-down box.

3. Next, a box will appear that asks you to select either the DOE or local projection for FY 2006 ADM. Please note that, unlike previous Excel calculation tools provided by the department, this file does not offer an option to change ADM for FY 2005 since ADM for fiscal year 2005 is now final.

4. You have the option to revise the FY 2006 ADM projection by clicking on the green "Use Local FY 2006 ADM Projection" button on the pop-up screen; you will be prompted to enter new projections for both unadjusted and adjusted FY 2006 ADM. The gray "Click here to enter new FY 2006 ADM" in the worksheet will also allow you to change ADM while working in the workbook.

The "State & Local Funds Worksheet" spreadsheet allows you to view both the prorated and unprorated Basic Aid entitlement amounts for FY 2005 using the blue buttons at the top of the page. Click on the button at the top of the page labeled "Click here to view FY 2005 Prorated Entitlements" to view prorated entitlements; or click on the button at the top of the page labeled "Click here to view FY 2005 Unprorated Entitlements" to view unprorated entitlements. In projecting final state revenues for FY 2005, the prorated Basic Aid entitlement should be used; the unprorated Basic Aid entitlement amount is provided for information only.

The fourth spreadsheet, labeled "Required Local Effort," summarizes the division's projected required local effort for the Standards of Quality programs. No data entry is required as this sheet uses the data from the "State and Local Funds Worksheet" to calculate required local effort. Please note that FY 2005 Required Local Effort is calculated based on unprorated division entitlements, not prorated division entitlements.

The fifth spreadsheet, labeled "Adjustments to FY05 Basic Aid," provides information on adjustments to the fiscal year 2005 Basic Aid entitlement such as overpayments or payments made by the department on behalf of school divisions to the schools for the deaf and the blind, mental health/mental retardation facilities, or summer Governor's School programs. These

adjustments reduce the final FY 2005 Basic Aid payment for affected divisions.

The sixth spreadsheet, labeled "Proration Amounts" provides information on the prorated FY 2005 Basic Aid amount for each school division. The full Basic Aid entitlement was multiplied by a proration factor of 99.537 percent. This results in a .463 percent decrease in the FY 2005 Basic Aid entitlement for all school divisions.

The seventh spreadsheet, labeled "FY05 & FY06 Basic Aid," displays the instructional and support cost components of the Basic Aid per pupil amounts for each division and the calculation of the state and local shares of Basic Aid cost. Both the FY 2005 prorated and unprorated Basic Aid entitlements are shown on this page.

The eighth spreadsheet, labeled "FY05 & FY06 K-3," displays the final school-level entitlements for fiscal year 2005 and the updated projected entitlements for fiscal year 2006 for the K-3 Primary Class Size Reduction program.

The ninth spreadsheet, labeled "Statewide Totals," provides information on total state funding provided for the Direct Aid accounts shown based on the prorated Basic Aid entitlements for FY 2005.

The tenth spreadsheet, labeled "Account Funding Matrix," contains a summary of Direct Aid Account Information. This sheet explains which accounts are based on Fall Membership or ADM and which accounts require a local match. There is also information on whether an account is automatically paid or whether the program requires an application or certification.

The final spreadsheet, labeled "Account Funding Explanations," provides information on funding formulas for the SOQ, incentive, and categorical accounts based on Chapter 951 (2005 Acts of Assembly).

If you have any questions about this information, please contact the Virginia Department of Education Budget Office at (804) 225-2025.