

Instructions for Using Table 15 Worksheets for Calculating Total and Per Pupil Expenditures by Fund Source for Fiscal Years 2009, 2010 and 2011

INSTRUCTIONS

The Table 15 Excel file consists of four spreadsheets. The first spreadsheet contains Table 15 of the *Superintendent's Annual Report for Virginia* for fiscal year 2009.

The second spreadsheet, labeled "Fiscal Year 2009 Worksheet," is used to calculate actual fiscal year 2009 total and per pupil expenditures by fund source. This spreadsheet displays the division-specific information used in the calculation of the amounts shown on 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 "Yes," a message box will appear to remind you to save the file to your computer. After clicking "OK," the spreadsheet will be automatically populated with the individual school division data that corresponds to the data in the fiscal year 2009 Table 15 spreadsheet. No further action is needed. Please note that the fiscal year 2009 worksheet uses sales tax reported on an accrual basis to match data reported by school divisions on the Annual School Report Financial Section (ASRFIN).

The third spreadsheet, labeled "Fiscal Year 2010 Worksheet," is used to calculate your division's estimated fiscal year 2010 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 of estimated revenue, expenditures, beginning year and ending year balances, capital expenditures, and end-of-year average daily membership (ADM) amounts for fiscal year 2010 as follows:

- Item 1a – Include your estimate of total expenditures for operations. (Details are provided for the calculation of total Expenditures in the methodology section of this memorandum.)
- Item 1b – Include your estimate of total tuition revenue or other payments from another county or city. (Revenue source codes 1901010 and 1901020)
- Item 1c - This line entry will be automatically populated using a formula-driven calculation.
- Item 2a – Include your estimate of total state revenues. Exclude from your estimate of total state revenues the following amounts: State Virginia Preschool Initiative revenue (240281), State-operated Programs revenue (240220), State Sales Tax revenues (240308 and 240312), Special Education in Jails (240295), and expenditures reported as: Inter-Agency Fund Transfer (Function 67300 - Object 9700, 9710, 9720, 9730, 9740). School divisions that serve as fiscal agents for regional Alternative Education (240272), Academic Governor's Schools (240229) and regional Career & Technical Education programs (240262, 240270, 240282) should also exclude the portion of state revenues received on

behalf of other school divisions that participate in these programs; the fiscal agent school divisions should retain in this item the portion of state revenues that applies to their own participation in the program. Divisions that participate in these programs should include the value of state revenues funded through the programs' fiscal agents and subsequently transferred through the regional program on behalf of the participating division.

- 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 and debt service.
- Items 2e and 2f – These line entries will be automatically populated using formula-driven calculations.
- Item 3a – Actual State Sales Tax receipts, both the one percent and the one-eighth percent for fiscal year 2009 as reported in the Annual Superintendent's Report, and the fiscal years 2010 and 2011 estimates based on the State budget adopted by the 2010 General Assembly, will be automatically populated on this line. You have the option to accept this figure or enter your own estimate.
- Items 3b – This line entry will be automatically populated using a formula-driven calculation.
- Item 4a – Include your estimate of total federal revenues. Exclude from your estimate of total federal revenues the following federal revenues: Special Education - Preschool revenue (84173); Even Start - Title I, Part B, revenue (84213); and Head Start revenue (93600).
- 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 the amount in item 1c 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 2011 Worksheet,” is used to calculate your division’s estimated fiscal year 2011 total and per pupil expenditures. This spreadsheet also requires data entry in the same manner as the fiscal year 2010 spreadsheet.

METHODOLOGY

For the fiscal year 2009, fiscal year 2010, and fiscal year 2011 worksheets, per pupil expenditures for each fund source are derived in the following manner:

- End-of-Year Average Daily Membership (ADM) – The spreadsheet contains school division end-of-year ADM, which is used as the denominator for each per pupil expenditure amount. School divisions enter an estimate of end-of-year ADM for fiscal years 2010 and 2011.
- State Expenditures – State expenditures used to derive a state per pupil expenditure amount are calculated by adding state beginning year revenue balances to total state revenue received, excluding Virginia Preschool Initiative revenue (240281), State-operated Programs revenue (240220), Sales Tax revenues (240308 and 240312), and Special Education in Jails (240295) for fiscal year 2009 (or estimates for fiscal years 2010 and 2011) and deducting ending year balances and state funds used for capital expenditures. This figure is then divided by end-of-year ADM to yield the state per pupil expenditure amount.
- State Sales Tax – This figure represents both the one percent (240308) and one-eighth percent (240312) sales tax revenues distributed to school divisions and is divided by end-of-year ADM to yield the state sales tax per pupil amount. Please note that sales tax, as reported on the fiscal year 2009 ASRFIN, is used for fiscal year 2009, while estimated sales tax on a cash basis is used for fiscal years 2010 and 2011 based on the 2010 State budget adopted by the General Assembly.

- Federal Expenditures – Federal expenditures used to derive a federal per pupil expenditure amount are calculated by adding federal beginning year revenue balances to total federal revenue received, excluding Special Education – Preschool revenue (84173), Even Start (Title I, Part B) revenue (84213), and Head Start revenue (93600), for fiscal year 2009 (or estimates for fiscal years 2010 and 2011) and deducting ending year balances and federal funds used for capital expenditures. This figure is then divided by end-of-year ADM to calculate the federal per pupil expenditure amount.
- Local Expenditures – In order to calculate local expenditures for operations, total state expenditures for operations, state sales tax, and total federal expenditures for operations are deducted from total expenditures for operations. The remainder is estimated as local operational expenditures. This figure is then divided by end-of-year ADM to calculate the local per pupil expenditure amount.
- Total Expenditures – Total expenditures for operations are divided by end-of-year ADM to yield the total per pupil expenditure amount for operations. The methodology for calculating total expenditures for operations in Table 15 is calculated by adding all expenditures for the fiscal year and then excluding the following:
 1. Capital Expenditures - The methodology for calculating expenditures for operations excludes state, federal, and local capital expenditures (as reported in supplemental Schedule G of the ASRFIN) from total expenditures. Therefore, expenditures related to object codes 8200, 8210, and 8220 are excluded from Table 15 calculations. Also excluded are the capital object codes 8100, 8110, and 8120 from the Facilities sub-functions (66100-66600, 68800 and 69800).
 2. Removed Duplication of Tuition Expenditures – Total expenditures for operations exclude tuition revenues received from another county or city (1901010) and revenue from other payments from another county or city (1901020). Jointly operated divisions are reported under their fiscal agent division on Table 15. By deducting the amount of tuition received from another county or city, the cost of the tuition expenditure is reflected only in the sending or responsible school division to which the tuition students are assigned for ADM.
 3. Program Expenditures – Expenditures from non-regular day school (program 8 from the ASRFIN) and non-local education agency (LEA) programs (program 9 from the ASRFIN) are not included in operational expenditures.
 4. Debt Service Expenditures – Expenditures for debt service (67100, 68900, and 69900) are not included in operational expenditures.
 5. Fund Transfer Exclusions – The following fund transfer expenditures have been excluded from the calculation of total expenditures for operations:

- Intra-Agency Fund Transfer – Deposits to Escrow (Function 67200 – Object 9400)
- Intra-Agency Fund Transfer – Transfer to Intra-Agency Fund (Function 67200 – Object 9800)
- Inter-Agency Fund Transfer – Capital purchased by Locality (Function 67300 – Object 9600)
- Inter-Agency Fund Transfer – Transfer to Inter-Agency Fund (Function 67300 – Object 9700, 9710, 9720, 9730, 9740)