

Instructions for Using Table 15 Worksheets for Calculating Total and Per Pupil Expenditures by Fund Source for Fiscal Years 2011, 2012, and 2013

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 2011.

The second spreadsheet, labeled "Fiscal Year 2011 Worksheet," is used to calculate actual fiscal year 2011 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 2011 Table 15 spreadsheet. No further action is needed. Please note that the fiscal year 2011 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 2012 Worksheet," is used to calculate your division's estimated fiscal year 2012 total and per pupil expenditures. This spreadsheet allows 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 2012 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 – Include your estimate of state revenues based on your participation in regional alternative education programs and academic year Governor's Schools (please refer to the "Alternative Education" and "Governor's School" tabs in the [Calculation Template](#) for projected payments for these programs.) Divisions participating in these programs should include their portion of state revenues funded through the programs' fiscal agents and subsequently transferred to these programs on behalf of the participating divisions.
- Item 1d - 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: 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 enter into Item 2c their portion of state revenues funded through the programs' fiscal agents and subsequently transferred to the regional program on behalf of the participating divisions.

- Item 2b – Include your estimate of the sum of all beginning-year balances from state funds.
- Item 2c – Include your estimate of state revenues based on your participation in regional alternative education programs and academic year Governor's Schools (please refer to the "Alternative Education" and "Governor's School" tabs in the [Calculation Template](#) for projected payments for these programs.) Divisions participating in these programs should include their portion of state revenues funded through the programs' fiscal agents and subsequently transferred to these programs on behalf of the participating divisions.
- Item 2d – Include your estimate of the sum of all end-of-year balances from state funds.
- Item 2e – Include your estimate of total state funds used for capital expenditures and debt service.
- Items 2f and 2g – 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 2011 as reported in the Annual School Report, and the fiscal years 2012 and 2013 estimates, based on the proposed House and the proposed Senate Finance Committee amendments to the 2010-2012 and 2012-2014 budgets, 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: Even Start -

Title I, Part B, revenue (84213); Head Start revenue (93600); and Title I, Part A revenues expended for preschool.

- 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 1d 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. See the first bullet in the “Methodology” section below for details on students to be included in the end-of-year ADM estimate. This entry serves as the denominator for calculating the per pupil expenditure amounts.

The fourth spreadsheet, labeled “Fiscal Year 2013 Worksheet,” is used to calculate your division’s estimated fiscal year 2013 total and per pupil expenditures. This spreadsheet allows data entry in the same manner as the fiscal year 2012 spreadsheet.

TABLE 15 METHODOLOGY

For the fiscal year 2011, fiscal year 2012, and fiscal year 2013 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 2012 and 2013. The ADM total includes pupils served in the school

division and the ADM of resident pupils for whom tuition is paid to another school division, regional special education program, or private school. It excludes Head Start, pre-kindergarten, junior kindergarten students, and students for whom the division receives tuition payments from another division or entity (e.g., out-of-state school division, Comprehensive Services Act, Interstate Compact Agreement).

- **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), Special Education in Jails (240295), and, for fiscal agent divisions, Regional Alternative Education programs (240272) and Academic Year Governor’s Schools (240229) for fiscal year 2011 (or estimates for fiscal years 2012 and 2013), and deducting ending year balances and state funds used for capital expenditures. The fiscal agent school divisions should retain in this item only the portion of state revenues that applies to their own participation in a Regional Alternative Education and Academic Year Governor’s School program. This figure is then divided by end-of-year ADM to yield the state per pupil expenditure amount. Beginning with fiscal year 2010, state payments for Regional Alternative Education programs and Academic Year Governor’s Schools are allocated to school divisions according to their participation in these programs and added to state revenues in this section.
- **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 2011 ASRFIN, is used for fiscal year 2011. The estimated sales tax on a cash basis is used for fiscal years 2012 and 2013, based on the proposed House and the proposed Senate Finance Committee amendments to the 2010-2012 and 2012-2014 budgets. Divisions may update these pre-populated amounts if they believe they have a better estimate.
- **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 Even Start - Title I, Part B revenue (84213), Head Start revenue (93600), and Title I, Part A revenues expended for preschool for fiscal year 2011 (or estimates for fiscal years 2012 and 2013) 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 completed by adding all expenditures for the fiscal year and then excluding the following:
 1. State payments for Regional Alternative Education programs and Academic Year Governor’s Schools are allocated to school divisions according to their participation in these programs and added to total expenditures for the participating divisions.
 2. 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, 8220, and 8230 are excluded from Table 15 calculations. Also excluded are the capital object codes 8100, 8110, 8120, and 8130 from the Facilities sub-functions (66100-66600, 68800 and 69800).
 3. 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.
 4. Excluded Program Expenditures – Expenditures from preschool programs (program 8 from the ASRFIN), non-local education agency (LEA) programs (program 9 from the ASRFIN), and non-regular day school (program 10 from the ASRFIN) are not included in operational expenditures.
 5. Debt Service Expenditures – Expenditures for debt service (67100, 68900, and 69900) are not included in operational expenditures.
 6. 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)