

SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA

TABLE 15 METHODOLOGY - FISCAL YEAR 2016

Note: As of FY 2012, Table 15 contains Pre-kindergarten (Program 8) expenditures and average daily membership (ADM).

Div Num	Division	060 - MONTGOMERY
060	MONTGOMERY	
1a. Expenditures for operations: (see cell comment) (See Attachment C, Chart of Accounts, for 2013-2014 ASRFIN explanations)		
		\$ 103,943,039
1b. Less tuition from another county or city (revenue 1901010 and 1901020):		
		0
1c. Plus state revenues to divisions participating in regional programs:		
	Alternative Education	64,628
	Academic Year Governor's Schools	43,216
1d. Total expenditures for operations:		
		\$ 104,050,883
2a. Less State Revenues: (see cell comment)		
		40,511,872
2b. Plus the sum of all Beginning-Year Balances from State funds:		
		0
2c. Plus state revenues to divisions participating in regional programs:		
	Alternative Education	64,628
	Academic Year Governor's Schools	43,216
2d. Less the sum of all End-Of-Year Balances from State funds:		
		0
2e. Less total State funds used for capital expenditures and Debt Service (Schedule G of ASRFIN):		
		669,442
2f. Total State Expenditures for Operations:		
		39,950,274
2g. State Per Pupil Amount:		
		\$ 4,098
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):		
		10,793,909
3b. State Sales Tax Per Pupil Amount		
		\$ 1,107
4a. Less Federal Revenues: (see cell comment)		
		6,989,547
4b. Plus the sum of all Beginning-Year Balances from Federal funds:		
		0
4c. Less the sum of all End-Of-Year Balances from Federal funds:		
		0
4d. Less total Federal funds used for capital expenditures (Schedule G of ASRFIN):		
		0
4e. Total Federal Expenditures for Operations:		
		6,989,547
4f. Federal Per Pupil Amount:		
		\$ 717
5a. Total Local Expenditures for Operations		
		46,317,152
5b. Local Per Pupil Amount:		
		\$ 4,752
6a. Total Expenditures for Operations:		
		104,050,883
6b. Total Per Pupil Amount:		
		\$ 10,674
7. End-Of-Year Average Daily Membership (includes Pre-K):		
		9,747.79
Cell Comment Detail:		
Item 1a: TOTAL EXPENDITURES FOR OPERATIONS DEFINED AS: a) From the Annual School Report Financial Section (ASRFIN) the sum of all expenditures in ASRFIN functions between 61100 and 69950; excluding functions 67100, 68900, and 69900; b) ASRFIN Programs 1 through 8, 11 only (exclude programs 9 and 10); c) Exclude object code 8200, 8210, and 8220 from all functions; d) Exclude object code 8100 from the Facilities function only (functions 66100 through 66600); e) Exclude object codes 8110 and 8120 from Technology (Activity 68800); f) Exclude object code 8100 from Contingency Reserve (Activity 69800); and, g) Exclude the following function-object combinations: - Function 67200 - Objection Code 9400 - Function 67200 - Objection Code 9800 - Function 67300 - Objection Code 9600 - Function 67300 - Objection Codes 9700, 9710, 9720, 9730, 9740		
Item 2a: Excludes the following revenue source codes: Special Education Hospitals, Clinics and Detention Homes (240220) State Sales Tax (240308 and 240312, which are included below) Special Education in Jails (240295) Career/Technical Ed Adult - Regional Centers (240262) Career/Technical Ed equip - Regional Centers (240270) Career/Technical Ed Occupational Prep - Regional Centers (240282) Also excludes expenditures reported as Inter-Agency Fund Transfer - Transfer to Regional Program (Function 67300 - Objects 9700, 9710, 9720, 9730, 9740). This exclusion is based on these state funds being "passed-through" the fiscal agent's budget to a regional program. This amount is also deducted from "Total Expenditures for Operations." State revenues for Alternative Education and Academic Year Governor's Schools should be included in inter agency transfers to the regional program for fiscal agents and revenues should be added back to associated divisions according to their respective participation. This ensures that the state revenue for these programs coincides with the ADM for purposes of calculating Per Pupil Amounts in Table 15.		
Item 4a: As of FY 2012, includes all federal revenues, including those for Pre-kindergarten: Head Start (93600) Even Start (84213) Title I (84010, 84013, 84357 and 84389) expenditures for Pre-K programs		