

**SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA**

**TABLE 15 METHODOLOGY - FISCAL YEAR 2013**

**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
<p>1a. Expenditures for operations: (see cell comment) <span style="float:right">\$ 95,867,786</span>                  (See Attachment C, Chart of Accounts, for 2012-2013 ASRFIN explanations)</p>		
<p>1b. Less tuition from another county or city (revenue 1901010 and 1901020): <span style="float:right">0</span></p>		
<p>1c. Plus state revenues to divisions participating in regional programs:</p>		
Alternative Education		60,160
Academic Year Governor's Schools		44,160
<p>1d. Total expenditures for operations: <span style="float:right">\$ 95,972,106</span></p>		
<p>2a. Less State Revenues: (see cell comment) <span style="float:right">36,551,825</span></p>		
<p>2b. Plus the sum of all Beginning-Year Balances from State funds: <span style="float:right">0</span></p>		
<p>2c. Plus state revenues to divisions participating in regional programs:</p>		
Alternative Education		60,160
Academic Year Governor's Schools		44,160
<p>2d. Less the sum of all End-Of-Year Balances from State funds: <span style="float:right">0</span></p>		
<p>2e. Less total State funds used for capital expenditures and Debt Service (Schedule G of ASRFIN): <span style="float:right">516,247</span></p>		
<p>2f. Total State Expenditures for Operations: <span style="float:right">36,139,898</span></p>		
<p><b>2g. State Per Pupil Amount:</b> <span style="float:right">\$ 3,739</span></p>		
<p>3a. Less State Sales Tax Revenues (revenues 240308 and 240312): <span style="float:right">10,064,913</span></p>		
<p><b>3b. State Sales Tax Per Pupil Amount</b> <span style="float:right">\$ 1,041</span></p>		
<p>4a. Less Federal Revenues: (see cell comment) <span style="float:right">6,586,464</span></p>		
<p>4b. Plus the sum of all Beginning-Year Balances from Federal funds: <span style="float:right">0</span></p>		
<p>4c. Less the sum of all End-Of-Year Balances from Federal funds: <span style="float:right">0</span></p>		
<p>4d. Less total Federal funds used for capital expenditures (Schedule G of ASRFIN): <span style="float:right">0</span></p>		
<p>4e. Total Federal Expenditures for Operations: <span style="float:right">6,586,464</span></p>		
<p><b>4f. Federal Per Pupil Amount:</b> <span style="float:right">\$ 681</span></p>		
<p>5a. Total Local Expenditures for Operations <span style="float:right">43,180,831</span></p>		
<p><b>5b. Local Per Pupil Amount:</b> <span style="float:right">\$ 4,467</span></p>		
<p>6a. Total Expenditures for Operations: <span style="float:right">95,972,106</span></p>		
<p><b>6b. Total Per Pupil Amount:</b> <span style="float:right">\$ 9,928</span></p>		
<p><b>7. End-Of-Year Average Daily Membership (includes Pre-K):</b> <span style="float:right">9,666.79</span></p>		
<b>Cell Comment Detail:</b>		
<p><b>Item 1a:</b> 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</p>		
<p><b>Item 2a:</b> 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)                  Alternative Education (240272)                  Academic Year Governor's Schools (240229)                  Career/Technical Ed Adult - Regional Centers (240262)                  Career/Technical Ed equip - Regional Centers (240270)                  Career/Technical Ed Occupational Prep - Regional Centers (240282)</p> <p>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."</p> <p>State revenues for Alternative Education and Academic Year Governor's Schools should be excluded from the regional program fiscal agent's revenues and 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.</p>		
<p><b>Item 4a:</b> 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</p>		