

SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA

TABLE 15 METHODOLOGY - FISCAL YEAR 2018

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

Div Num	Division	
074	PRINCE GEORGE	074 - PRINCE GEORGE
1a. Expenditures for operations: (see cell comment)		
		\$ 67,222,898
(Click here for Chart of Accounts)		
1b.	Less tuition from another county or city (revenue 1901010 and 1901020):	38,095
1c.	Plus state revenues to divisions participating in regional programs:	
	Alternative Education	17,105
	Academic Year Governor's Schools	81,599
1d.	Total expenditures for operations:	\$ 67,283,507
2a. Less State Revenues: (see cell comment)		
		33,799,053
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	17,105
	Academic Year Governor's Schools	81,599
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):	0
2f.	Total State Expenditures for Operations:	33,897,757
2g.	State Per Pupil Amount:	\$ 5,363
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):		
		5,717,388
3b.	State Sales Tax Per Pupil Amount	\$ 905
4a. Less Federal Revenues: (see cell comment)		
		9,399,972
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:	9,399,972
4f.	Federal Per Pupil Amount:	\$ 1,487
5a.	Total Local Expenditures for Operations	18,268,391
5b.	Local Per Pupil Amount:	\$ 2,890
6a.	Total Expenditures for Operations:	67,283,507
6b.	Total Per Pupil Amount:	\$ 10,645
7.	End-Of-Year Average Daily Membership (includes Pre-K):	6,320.65
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, <u>including those for Pre-kindergarten:</u>		
Head Start (93600)		
Even Start (84213)		
Title I (84010, 84013, 84357 and 84389) expenditures for Pre-K programs		

SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA

TABLE 15 METHODOLOGY - FISCAL YEAR 2019 Estimate

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

Div Num	Division
074	PRINCE GEORGE

1a. Expenditures for operations: (see cell comment) Click here for Chart of Accounts	\$ 67,508,364	
1b. Less tuition from another county or city (revenue 1901010 and 1901020):	46,500	
1c. Plus state revenues to divisions participating in regional programs:		
Alternative Education	0	
Academic Year Governor's Schools	0	
1d. Total expenditures for operations:		\$ 67,461,864
2a. Less State Revenues: (see cell comment)	35,212,423	
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	0	
Academic Year Governor's Schools	0	
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):	0	
2f. Total State Expenditures for Operations:	35,212,423	
2g. State Per Pupil Amount:		\$ 5,595
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	6,127,598	
3b. State Sales Tax Per Pupil Amount		\$ 974
4a. Less Federal Revenues: (see cell comment)	9,550,782	
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:	9,550,782	
4f. Federal Per Pupil Amount:		\$ 1,517
5a. Total Local Expenditures for Operations	16,571,061	
5b. Local Per Pupil Amount:		\$ 2,633
6a. Total Expenditures for Operations:	\$ 67,461,864	
6b. Total Per Pupil Amount:		\$ 10,719
7. End-Of-Year Average Daily Membership (includes Pre-K):	6,293.88	

Cell Comment Detail:

Item 1a: TOTAL EXPENDITURES FOR OPERATIONS DEFINED AS:

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- 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);
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 - 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

SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA

TABLE 15 METHODOLOGY - FISCAL YEAR 2020 Estimate

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

Div Num	Division
074	PRINCE GEORGE

1a. Expenditures for operations: (see cell comment) Click here for Chart of Accounts	\$ 69,638,496	
1b. Less tuition from another county or city (revenue 1901010 and 1901020):	46,500	
1c. Plus state revenues to divisions participating in regional programs:		
Alternative Education	0	
Academic Year Governor's Schools	0	
1d. Total expenditures for operations:		\$ 69,591,996
2a. Less State Revenues: (see cell comment)	36,821,332	
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	0	
Academic Year Governor's Schools	0	
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):	0	
2f. Total State Expenditures for Operations:	36,821,332	
2g. State Per Pupil Amount:		\$ 5,925
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	6,464,733	
3b. State Sales Tax Per Pupil Amount		\$ 1,040
4a. Less Federal Revenues: (see cell comment)	8,662,141	
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:	8,662,141	
4f. Federal Per Pupil Amount:		\$ 1,394
5a. Total Local Expenditures for Operations	17,643,790	
5b. Local Per Pupil Amount:		\$ 2,839
6a. Total Expenditures for Operations:	\$ 69,591,996	
6b. Total Per Pupil Amount:		\$ 11,198
7. End-Of-Year Average Daily Membership (includes Pre-K):	6,214.80	

Cell Comment Detail:

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