

SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA
TABLE 15 METHODOLOGY - FISCAL YEAR 2010

Div Num	Division		
090	SURRY	090 - SURRY	▼
1a. Expenditures for operations: <i>(see cell comment)</i>			\$ 15,326,302
<i>(See Attachment D, Chart of Accounts, for 2009-2010 ASRFIN explanations)</i>			
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			0
Academic Year Governor's Schools			12,036
1d. Total expenditures for operations:			\$ 15,338,338
2a. Less State Revenues: <i>(see cell comment)</i>			2,441,760
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			12,036
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:			2,453,796
2g. State Per Pupil Amount:			\$ 2,645
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):			879,207
3b. State Sales Tax Per Pupil Amount			\$ 948
4a. Less Federal Revenues: <i>(see cell comment)</i>			1,390,422
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:			1,390,422
4f. Federal Per Pupil Amount:			\$ 1,499
5a. Total Local Expenditures for Operations			10,614,913
5b. Local Per Pupil Amount:			\$ 11,442
6a. Total Expenditures for Operations:			15,338,338
6b. Total Per Pupil Amount:			\$ 16,533
7. End-Of-Year Average Daily Membership			927.73

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 7 only (exclude programs 8 and 9);
- c) Exclude object code 8200, 8210, 8220, and 8230 from all functions;
- d) Exclude object code 8100 from the Facilities function only (functions 66100 through 66600);
- e) Exclude object codes 8110, 8120, and 8130 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:

Virginia Preschool Initiative (240281)
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 Programs (240262)
Career/Technical Ed equip -Reg Centers (240270)
Career/Technical Ed Occupational Prep - Regional Programs (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 are excluded from the regional program fiscal agent's revenues and added back to associated divisions according to their respective participation. This ensures that the state revenues for these programs coincides with the ADM for purposes of calculating Per Pupil Amounts in Table 15.

Item 4a: Excludes the following federal revenue source codes:

Special Education - Preschool (84173)
Even Start (84213)
Head Start (93600)
IDEA, Part B Special Education Preschool Grants (84392 - ARRA)
Title I Preschool Revenues