

Schedule K
Table 15 Methodology and Federal Maintenance of Effort - Preliminary FY 2011 vs Final FY 2010

The information detailed in this schedule is provided for informational purposes only and requires no data entry. FY 2010 values are populated as posted in Table 15 of the Superintendent's Annual School Report. FY 2011 values are populated based on your entries in this template. Please review this schedule carefully for accuracy.

End of Year ADM for FY 2011 was loaded into the template on **August 1, 2011**. For divisions that had not yet submitted their End of Year ADM data as of August 1, 2011, the End of Year ADM item on this schedule reflects March 31, 2011, ADM. The 2010-2011 ASRFIN template will not be refreshed with updated ADM data.

Bedford County, Fairfax County, Greensville County, and Williamsburg City's preliminary FY 2011 Table 15 and Title I, Part A, Federal Maintenance of Effort calculations shown here do not include the necessary data from the corresponding contractual divisions, and are, therefore, incomplete. Once the contractual division has submitted its template and accepted warnings, please see the verification report for these preliminary calculations with the contractual division's data included for the combined division.

Table 15 Calculations

Div Num	Division Name	Preliminary FY 2011	Final FY 2010
090	SURRY		
1a.	Expenditures for operations ^{1,2} : (see cell comment) (See Attachment D, Chart of Accounts, for 2010-2011 ASRFIN explanations)	\$ 15,708,406	\$ 15,326,302
1b.	Less tuition from another county or city (revenue 1901010 and 1901020):	0	0
1c.	Plus state revenues to divisions participating in regional programs		
/	Alternative Education	0	0
/	Academic Year Governor's Schools	10,541	12,036
1d.	Total expenditures for operations:	\$ 15,718,947	\$ 15,338,338
2a.	Less State Revenues: (see cell comment)	2,109,850	2,441,760
2b.	Plus the sum of all Beginning-Year Balances from State funds:	0	0
2c.	Plus state revenues to divisions participating in regional programs:		
/	Alternative Education	0	0
/	Academic Year Governor's Schools	10,541	12,036
2d.	Less the sum of all End-Of-Year Balances from State funds:	0	0
2e.	Less total State funds used for capital expenditures and Debt Service (Schedule G of ASRFIN):	0	0
2f.	Total State Expenditures for Operations:	2,120,391	2,453,796
2g.	State Per Pupil Amount:	2,364	2,645
3a.	Less State Sales Tax Revenues (revenues 240308 and 240312):	913,433	879,207
3b.	State Sales Tax Per Pupil Amount	1,018	948
4a.	Less Federal Revenues: (see cell comment)	1,569,091	1,390,422
4b.	Plus the sum of all Beginning-Year Balances from Federal funds:	0	0
4c.	Less the sum of all End-Of-Year Balances from Federal funds:	0	0
4d.	Less total Federal funds used for capital expenditures (Schedule G of ASRFIN):	0	0
4e.	Total Federal Expenditures for Operations:	1,569,091	1,390,422
4f.	Federal Per Pupil Amount (Significant Change from FY 2010. Please Review.)	1,749	1,499
5a.	Total Local Expenditures for Operations	11,116,033	10,614,913
5b.	Local Per Pupil Amount:	12,391	11,442
6a.	Total Expenditures for Operations:	15,718,947	15,338,338
6b.	Total Per Pupil Amount:	17,521	16,533
7.	End-Of-Year Average Daily Membership (as of August 1, 2011)	897.14	927.73

¹ Please note that, for Table 15 purposes, expenditures for jointly operated divisions are consolidated and reported under the fiscal agent only. Schedule K values for FY 2011 reflect data as entered only for the division for which this template has been completed.

² The Expenditures for Operations used in Schedule K (Table 15) differ from the operational expenditures that qualify for Required Local Effort on Schedule E. The major difference between the two expenditure bases is that Table 15 includes expenditures for School Nutrition and program 7 (Adult Education), where these expenditures are excluded from consideration in the Required Local Effort calculation. Please see the calculation descriptions and cell comments on both schedules for more information.

Title I, Part A, Federal Maintenance of Effort Calculations (Preliminary)

As a requirement for Title I, Part A funding, all school divisions must meet the maintenance of effort requirement. Divisions must be funded at 90% of the preceding year's effort for local and state expenditures, including sales tax. The data below is based on preliminary numbers, and the final maintenance of effort calculations will be calculated once all data is submitted and certified.

	Preliminary FY 2011	Final FY 2010
Total State and Local Expenditures (Excludes Community Services - Function 65300, all Objects except 8200)	14,149,856.66	13,947,916.08
Total State and Local Expenditures - FY 2011 as a Percentage of FY 2010	101.4%	
State and Local Per Pupil Expenditures	15,772.18	15,034.46
State and Local Per Pupil Expenditures - FY 2011 as a Percentage of FY 2010	104.9%	