

**Schedule K**

**Table 15 Methodology and Federal Maintenance of Effort - Preliminary FY 2012 vs Final FY 2011**

The information contained in this schedule is provided for informational purposes only and requires no data entry. FY 2012 values are populated based on your entries in this template. Please review this schedule carefully for accuracy.

Starting in FY 2012, **Table 15 will contain Pre-kindergarten (Program 8)** expenditures. The FY 2011 values shown here are what was published in Table 15 of the Superintendent's Annual School Report and do not contain Pre-kindergarten.

End of Year ADM for FY 2012 was loaded into the template on **August 16, 2012**. For divisions that had not yet submitted their End of Year ADM data as of August 16, 2012, the End of Year ADM item on this schedule reflects March 31, 2012, ADM. A separate update file will be published in mid-August that will update the ADM in this table to End of Year ADM for all divisions.

Bedford County, Fairfax County, Greensville County, and Williamsburg City's preliminary FY 2012 Table 15 and ESEA 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 2012 (includes Pre-K)	FY 2011 (does not include Pre-K)
090	SURRY		
1a. Expenditures for operations <sup>1, 2</sup> : (see cell comment) <i>(See Attachment C, Chart of Accounts, for 2011-2012 ASRFIN explanations)</i>		\$ 15,408,264	\$ 15,708,406
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	10,541
1d. Total expenditures for operations:		<b>\$ 15,418,805</b>	<b>\$ 15,718,947</b>
2a. Less State Revenues: (see cell comment)		2,149,745	2,109,850
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	10,541
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):		518,401	0
2f. Total State Expenditures for Operations:		1,641,885	2,120,391
<b>2g. State Per Pupil Amount (Significant Change from FY 2011. Please Review.)</b>		<b>1,784</b>	<b>2,364</b>
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):		960,321	913,433
<b>3b. State Sales Tax Per Pupil Amount</b>		<b>1,043</b>	<b>1,018</b>
4a. Less Federal Revenues: (see cell comment)		1,278,558	1,572,684
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):		0	0
4e. Total Federal Expenditures for Operations:		1,278,558	1,572,684
<b>4f. Federal Per Pupil Amount (Significant Change from FY 2011. Please Review.)</b>		<b>1,389</b>	<b>1,753</b>
5a. Total Local Expenditures for Operations		11,538,040	11,112,439
<b>5b. Local Per Pupil Amount:</b>		<b>12,536</b>	<b>12,387</b>
6a. Total Expenditures for Operations:		15,418,805	15,718,947
<b>6b. Total Per Pupil Amount:</b>		<b>16,752</b>	<b>17,521</b>
<b>7. End-Of-Year Average Daily Membership (as of August 16, 2012)</b>		<b>920.39</b>	<b>897.14</b>

<sup>1</sup> 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 2012 reflect data as entered only for the division for which this template has been completed.

<sup>2</sup> 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, Program 7 (Adult Education), and for FY 2012, Program 8 (Pre-kindergarten), 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.

**PRELIMINARY CALCULATION OF MAINTENANCE OF EFFORT FOR ESEA PROGRAMS**

As a requirement for ESEA programs 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. Please note that the End-Of-Year ADM used in Table 15 for FY 2012 INCLUDES Pre-kindergarten students, but the ADM used for Maintenance of Effort does NOT include these students.

	Preliminary FY 2012	Final FY 2011
Total State and Local Expenditures	14,140,247.09	14,146,262.79
Community Services Expenditures (Function 65300, all Objects except 8200)	0.00	0.00
Pre-kindergarten Expenditures (Program 8) from State & Local Sources	269,577.55	N/A
Total State and Local Expenditures (excludes community services and Pre-K expenditures)	13,870,669.54	14,146,262.79
<b>Total State and Local Expenditures - FY 2012 as a Percentage of FY 2011</b>	<b>98.1%</b>	