		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
001	ACCOMACK	4,860.03	4,860.03	4,976.58	4,976.58
	0040 0044 0	FY 2	2042	EV.	2014
	2012-2014 Composite Index 0.3719	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	13,539,021	8,016,667	13,844,513	8,197,450
	Sales Tax 7	4,527,807	N/A1	4,687,130	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott			tery in FY 2014
⇒	Vocational Education	476,203	281,961	487,623	288,723
⇒	Gifted Education	143,471	84,950	146,912	86,987
⇒	Special Education	1,382,821	818,773	1,472,247	871,722
⇒	•	692,937		709,554	*
-	Prevention, Intervention, & Remediation	,	410,290	· · · · · · · · · · · · · · · · · · ·	420,129
⇒	VRS Retirement (Includes RHCC) 9	1,431,662	847,692	1,472,247	871,722
⇒	Social Security	857,776	507,892	881,473	521,923
⇒	Group Life	54,947	32,534	56,264	33,314
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	42,400	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	23,149,045	11,000,759	23,757,963	11,291,970
	Cabletai CCQ / CCCaine		,,-		1,000
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	342,310	110,756
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	333,821	N/A1	308,999	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	1,280	N/A1	Not Fundos	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		Not Funded	1111 F 1 2014 0
	Technology - VPSA 6	362,000	72,400	336,000	67,200
	Subtotal - Incentive Accounts <sup>3</sup>	697,101	72,400	987,309	177,956
	Same in Same Production	,			
Catego	rical Programs:				
	Adult Education 5	0	N/A1	4,572	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	29,267	N/A1	29,267	N/A1
	Special Education - Homebound <sup>5</sup>	19,411	N/A1	24,081	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails 5	48,678	N/A1 <b>0</b>	57,920	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	48,678	U	57,920	U

\$28,189,301

\$13,384,311

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	3,334	N/A1
	At-Risk	949,683	562,310	973,482	576,402
	Virginia Preschool Initiative 11	407,009	240,991	440,926	261,074
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	100,011	59,217	105,894	62,700
	Mentor Teacher Program	8,585	N/A1	8,585	N/A1
	K-3 Primary Class Size Reduction	913,882	541,112	839,820	497,260
	School Breakfast 5	21,514	N/A1	26,572	N/A1
⇨	SOL Algebra Readiness 17	88,242	52,248	92,257	54,626
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		22,855	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	19,769	N/A1	11,708	N/A1
	Career and Technical Education 4,5	64,145	N/A1	64,145	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	455,772	269,864	500,338	296,252
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	17,315	N/A1	0	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	273,908	162,182	280,477	166,071
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,335,551	1,887,924	3,386,109	1,914,385
	Subtotal - Lottery-Funded Programs	3,335,551	1,887,924	3,386,109	1,9

\$12,961,083

Total State & Local Funds

\$27,230,376

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
002	ALBEMARLE	12,894.21	12,894.21	13,016.38	13,016.38
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.6502	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Strate	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	18,384,549	34,191,003	18,871,426	35,101,887
	Sales Tax 7	15,070,556	N/A1	14,414,784	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	·	Funded in Lott	
⇒	Vocational Education	252,582	469,494	254,975	473,942
⇒	Gifted Education	207,478	385,656	209,444	389,310
⇒	Special Education	2,516,800	4,678,169	2,631,709	4,891,759
⇒	Prevention, Intervention, & Remediation	306,707	570,099	309,613	575,501
-	,	· · ·	′	<i>'</i>	·
⇒	VRS Retirement (Includes RHCC) 9	1,953,001	3,630,192	1,985,165	3,689,977
⇒	Social Security	1,168,192	2,171,408	1,188,367	2,208,908
⇒	Group Life	72,166	134,141	72,850	135,412
	Remedial Summer School 5,10	92,575	N/A1	Funded in Lott	ery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts 3	40,024,606	46,230,162	39,938,333	47,466,696
	Subtotal - SOQ Accounts	+0,024,000	40,200,102	00,000,000	47,400,030
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	0	0
	Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	346,469	N/A1	323,576	N/A1
	(Split funded - See Lottery Programs below)	0.500	N1/A4	Mad Francis	U- 57,004.4
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	2,560 <b>Not Funded</b>	N/A1	Not Funded	III F Y 2014
	Technology - VPSA 6	778,000	155,600	726,000	145,200
	Subtotal - Incentive Accounts <sup>3</sup>	1,127,029	155,600	1,049,576	145,200
	Oubtotal - Incentive Accounts	1,121,020	100,000	1,0-10,010	1-10,200
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	8,306	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	54,219	N/A1	54,219	N/A1
	Special Education - Homebound <sup>5</sup>	13,908	N/A1	9,287	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	101 001	N/A1
	Special Education - Jails <sup>5</sup>	94,986	N/A1 <b>0</b>	101,391	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	163,113	<u> </u>	173,204	0

\$44,470,713

\$50,721,089

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	29,369	N/A1	77,456	N/A1
	At-Risk	189,906	352,993	192,025	356,932
	Virginia Preschool Initiative 11	411,000	411,000	409,500	409,500
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	92,829	172,548	115,764	215,179
	Mentor Teacher Program	9,566	N/A1	9,566	N/A1
	K-3 Primary Class Size Reduction	367,811	683,678	378,444	703,443
	School Breakfast 5	30,326	N/A1	26,298	N/A1
⇨	SOL Algebra Readiness 17	48,052	89,318	48,103	89,413
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	23,933	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	1,086,432	N/A1	1,123,199	N/A1
	Career and Technical Education 4,5	11,615	N/A1	11,615	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	301,381	560,200	309,515	575,319
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	37,804	N/A1	152,054	N/A1
⇒	Textbooks <sup>8</sup>	404,718	752,280	408,552	759,407
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,044,386	3,022,017	3,309,600	3,109,193

\$49,407,779

Total State & Local Funds

\$44,359,134

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
003	ALLEGHANY	2,556.15	2,556.15	2,380.43	2,380.43
	0010 0011 0	EV	2040	EV	2011
	2012-2014 Composite Index 0.2297	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	8,624,108	2,571,798	7,891,473	2,353,209
,	Sales Tax 7	2,366,598	N/A1	2,400,139	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	•	Funded in Lot	
⇒	Vocational Education	208,714	62,238	194,366	57,959
⇒	Gifted Education	90,574	27,009	84,348	25,152
⇒		,	<i>'</i>	1,028,675	306,746
-	Special Education	1,100,672	328,216		·
₽	Prevention, Intervention, & Remediation	273,691	81,614	254,877	76,003
⇒	VRS Retirement (Includes RHCC) 9	895,896	267,152	836,142	249,334
⇒	Social Security	537,538	160,291	500,585	149,272
⇒	Group Life	33,473	9,982	31,172	9,295
	Remedial Summer School 5, 10	36,478	N/A1	Funded in Lot	ery in FV 2014
	(Split funded - See Lottery Programs below)	•			-
	Subtotal - SOQ Accounts <sup>3</sup>	14,167,742	3,508,300	13,221,777	3,226,970
Inconti	ve Programs:				
incenti	Compensation Supplement 15	Not Funded	in FY 2013	0	0
	Academic Year Governor's School 4	65,601	N/A1	51,522	N/A1
	Additional Assistance with Retirement,	33,33 .		01,022	
	Inflation & Preschool Costs 13	79,620	N/A1	75,375	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	886	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	334,000	46,400	282,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	480,107	46,400	408,897	36,000
Catego	rical Programs:				
Outogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	14,952	N/A1	14,952	N/A1
	Special Education - Homebound <sup>5</sup>	23,958	N/A1	20,763	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
1	Subtotal - Categorical Accounts 3	38,911	0	35,716	0

\$14,848,076

\$3,558,743

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	85,132	N/A1	79,976	N/A1
	At-Risk	247,858	73,910	231,008	68,886
	Virginia Preschool Initiative 11	203,359	60,641	166,385	49,615
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	36,074	10,757	67,339	20,080
	Mentor Teacher Program	1,962	N/A1	1,962	N/A1
	K-3 Primary Class Size Reduction	294,381	87,783	309,090	92,169
	School Breakfast 5	10,461	N/A1	6,356	N/A1
⇨	SOL Algebra Readiness 17	36,875	10,996	36,990	11,030
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		5,575	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	39,984	N/A1	39,984	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	22,046	6,574	16,534	4,930
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	14,896	N/A1	48,094	N/A1
⇒	Textbooks <sup>8</sup>	176,679	52,685	164,533	49,063
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,177,566	303,346	1,181,686	295,773

\$3,858,046

Total State & Local Funds

\$15,864,325

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
004	AMELIA	1,728.99	1,728.99	1,735.57	1,735.57
	2012 2011 Commonite Index	FY 2	0042	EV	2014
	2012-2014 Composite Index 0.3473	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Gtate Griare	1 1 2010 Local Chare	11 2014 Otate Onare	1 1 2014 Eodal Gliare
⇒	Basic Aid (Net of all Adjustments) 16	4,829,771	2,570,005	4,852,354	2,581,925
	Sales Tax <sup>7</sup>	1,870,886	N/A1	1,883,997	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	58,683	31,225	58,906	31,344
⇒	Gifted Education	53,040	28,222	53,242	28,330
⇒	Special Education	705,320	375,299	711,403	378,535
⇒	Prevention, Intervention, & Remediation	185,076	98,478	185,780	98,853
⇒	VRS Retirement (Includes RHCC) 9	511,216	272,017	513,161	273,052
⇒	Social Security	305,827	162,730	,	163,349
	•	·	,	*	
⇒	Group Life	19,185	10,208	19,258	10,247
	Remedial Summer School 5, 10 (Split funded - See Lottery Programs below)	52,172	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	8,591,176	3,548,184	8,585,092	3,565,635
		-, ,	-,, -	-,,	.,,
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	1	119,893	34,861
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup>	99,474	N/A1	93,652	N/A1
	(Split funded - See Lottery Programs below)	99,474	IN/A I	93,032	IN/AT
	EpiPen Grants 14	295	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded	I in FY 2013	0	0
	<u>Technology - VPSA</u> <sup>6</sup>	128,000	25,600	128,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	227,769	25,600	341,545	60,461
0-1	deal Bassesses				
Catego	rical Programs:  Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	8,316	N/A1	8,316	N/A1
	Special Education - Homebound <sup>5</sup>	14,901	N/A1	20,240	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts 3	23,217	0	28,556	0

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	154,939	82,443	155,603	82,796
	Virginia Preschool Initiative 11	82,240	43,760	82,240	43,760
⇨	Early Reading Intervention <sup>17</sup>	28,529	15,180	36,680	19,517
	Mentor Teacher Program	1,472	N/A1	1,472	N/A1
	K-3 Primary Class Size Reduction	183,487	97,633	185,680	98,800
	School Breakfast 5	4,306	N/A1	4,048	N/A1
⇨	SOL Algebra Readiness 17	20,863	11,101	22,901	12,186
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs 13	Funded in Incer	ativo in EV 2012	6,927	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave mi i i 2013	0,327	IVAI
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	4,926	N/A1	4,926	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	15,178	8,076	25,685	13,667
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	21,305	N/A1	97,866	N/A1
⇨	Textbooks <sup>8</sup>	101,261	53,881	101,647	54,086
	Subtotal - Lottery-Funded Programs <sup>3</sup>	626,365	312,074	733,533	324,812
	_				
	Total State & Local Funds	\$9,468,527	\$3,885,858	\$9,688,726	\$3,950,908

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
005	AMHERST	4,177.89	4,177.89	4,083.24	4,083.24
	0040 0044 0	FY 2	2042	EV	2014
	2012-2014 Composite Index 0.3075	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Offare
⇨	Basic Aid (Net of all Adjustments) 16	12,096,402	5,372,284	11,746,031	5,215,823
	Sales Tax <sup>7</sup>	4,705,399	N/A1	4,744,479	N/A1
⇒	Textbooks 8	Funded in Lott	ery in FY 2013	Funded in Lot	
⇒	Vocational Education	292,212	129,755	285,592	126,815
⇒	Gifted Education	133,087	59,096	130,072	57,757
⇒	Special Education	1,646,224	730,995	1,620,240	719,457
⇒	Prevention, Intervention, & Remediation	416,619	184,997	407,181	180,806
	·	,	·		•
□□	VRS Retirement (Includes RHCC) 9	1,327,974	589,678	1,300,716	577,574
⇒	Social Security	795,627	353,293	777,602	345,289
⇒	Group Life	49,184	21,840	48,070	21,345
	Remedial Summer School 5,10	61,633	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)	21,524,361	7,441,938	21,059,983	7 244 966
	Subtotal - SOQ Accounts <sup>3</sup>	21,324,301	1,441,930	21,059,965	7,244,866
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	294,896	71,555
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	267,829	N/A1	244,733	N/A1
	(Split funded - See Lottery Programs below)	005	NI/A 4	Not Funded	Lin FV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	985 <b>Not Funde</b> d	N/A1	Not Funded	nn FY 2014
	Technology - VPSA 6	336,000	67,200	310,000	62,000
	Subtotal - Incentive Accounts <sup>3</sup>	604,814	67,200	849,629	133,555
	Custotal Incommo Accounte		,	,	
Catego	rical Programs:				
	Adult Education <sup>5</sup>	39,483	N/A1	6,872	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	24,249	N/A1	24,249	N/A1
	Special Education - Homebound <sup>5</sup>	28,830	N/A1	38,081	N/A1
	Special Education - State-Operated Programs 5	14.901	N/A1	0	N/A1
<u> </u>	Special Education - Jails 5	14,891 <b>107,453</b>	N/A1 <b>0</b>	37,000 <b>106,202</b>	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	107,453	<u>U</u>	100,202	<u> </u>

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	75,175	N/A1	72,979	N/A1
	At-Risk	407,147	180,791	398,382	176,899
	Virginia Preschool Initiative 11	353,175	156,825	344,865	153,135
⇨	Early Reading Intervention <sup>17</sup>	49,727	22,081	64,862	28,802
	Mentor Teacher Program	3,189	N/A1	3,189	N/A1
	K-3 Primary Class Size Reduction	392,562	174,315	422,007	187,389
	School Breakfast 5	24,193	N/A1	21,151	N/A1
⇨	SOL Algebra Readiness 17	59,815	26,560	55,388	24,595
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	18,102	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave mi i i 2013	10,102	IVAI
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	809,095	N/A1	769,483	N/A1
	Career and Technical Education 4,5	70,152	N/A1	70,152	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	6,194	2,750	5,781	2,567
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	25,168	N/A1	115,626	N/A1
⇨	Textbooks <sup>8</sup>	259,606	115,276	253,724	112,665
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,550,915	678,598	2,631,407	686,052
			*		
	Total State & Local Funds	\$24,787,543	\$8,187,736	\$24,647,222	\$8,064,473

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
006	APPOMATTOX	2,186.20	2,186.20	2,235.22	2,235.22
	2010 2011 2	EV	2040	EV	2011
	2012-2014 Composite Index 0.2945	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	6,823,787	2,850,293	7,027,094	2,935,000
,	Sales Tax <sup>7</sup>	2,253,866	N/A1	2,240,491	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	•	Funded in Lot	
⇒	Vocational Education	317,727	132,630	324,851	135,604
⇒	Gifted Education	70,949	29,616	72,540	30,281
⇒		792,775	,	·	·
-	Special Education	,	330,932	813,705	339,669
₽	Prevention, Intervention, & Remediation	225,185	94,000	230,234	96,108
⇒	VRS Retirement (Includes RHCC) 9	698,691	291,658	714,357	298,197
⇒	Social Security	417,981	174,480	427,353	178,392
⇒	Group Life	26,220	10,945	26,808	11,191
	Remedial Summer School 5, 10	55,445	N/A1	Funded in Lot	tery in FV 2014
	(Split funded - See Lottery Programs below)	•	•		
	Subtotal - SOQ Accounts <sup>3</sup>	11,682,626	3,914,554	11,877,433	4,024,442
Inconti	ve Programs:				
mcenti	Compensation Supplement 15	Not Funded	in FY 2013	167,782	38,272
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,	Ŭ		·	
	Inflation & Preschool Costs 13	127,682	N/A1	120,186	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	282,076	30,800	441,968	69,072
Catego	rical Programs:				
Outogo	Adult Education <sup>5</sup>	0	N/A1	3,386	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	11,449	N/A1	11,449	N/A1
	Special Education - Homebound <sup>5</sup>	29,867	N/A1	20,070	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts 3	41,316	0	34,904	0

Lottery	/-Funded Programs				
	Foster Care 5	26,142	N/A1	29,574	N/A1
	At-Risk	222,069	92,699	227,346	94,902
	Virginia Preschool Initiative 11	148,155	61,845	135,456	56,544
⇨	Early Reading Intervention <sup>17</sup>	24,229	10,114	22,026	9,194
	Mentor Teacher Program	1,472	N/A1	1,472	N/A1
	K-3 Primary Class Size Reduction	248,901	103,900	261,938	109,342
	School Breakfast 5	2,552	N/A1	0	N/A1
⇨	SOL Algebra Readiness 17	36,081	15,061	33,878	14,142
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs 13	Funded in Ince	ntive in FY 2013	8,890	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	nave III 1 2013	0,030	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	212,189	N/A1	174,046	N/A1
	Career and Technical Education 4,5	24,018	N/A1	24,018	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	2,945	1,229	2,103	878
	Remedial Summer School 5, 10	22,641	N/A1	89,098	N/A1
	(Split funded - See SOQ Programs above)	22,041	IN/AT	03,030	IVAI
$\Rightarrow$	Textbooks <sup>8</sup>	138,396	57,771	141,500	59,067
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,117,649	342,619	1,159,203	344,069
	Total State & Local Funds	\$13,123,667	\$4,287,973	\$13,513,509	\$4,437,583

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
007	ARLINGTON	21,549.59	21,549.59	22,416.21	22,416.21
	2012-2014 Composite Index	FY 2	012	EV	2014
	0.8000	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standar	ds of Quality Programs:	2010 01410 011410		112011000000000	112011200000000000000000000000000000000
⇒	Basic Aid (Net of all Adjustments) 16	19,839,624	79,365,588	20,007,311	80,049,765
	Sales Tax 7	18,367,578	N/A1	19,573,107	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lotte	ery in FY 2013	Funded in Lott	ery in FY 2014
⇨	Vocational Education	275,835	1,103,339	286,927	1,147,710
⇨	Gifted Education	219,806	879,223	228,645	914,581
⇨	Special Education	3,697,910	14,791,639	3,900,421	15,601,682
⇨	Prevention, Intervention, & Remediation	452,541	1,810,166	470,740	1,882,962
⇨	VRS Retirement (Includes RHCC) 9	2,172,199	8,688,795	2,264,037	9,056,149
⇨	Social Security	1,301,595	5,206,381	1,358,422	5,433,689
⇨	Group Life	81,888	327,554	85,182	340,726
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	313,282	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	46,722,258	112,172,685	48,174,792	114,427,264
	-				
Incentiv	e Programs:  Compensation Supplement 15	Not Funded	in EV 2012	510,703	1,116,291
	Academic Year Governor's School 4	Not Funded 0	N/A1	510,703	1,110,291 N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	IN/AT
	Inflation & Preschool Costs <sup>13</sup>	440,137	N/A1	412,894	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup>	3,545	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	882,000	176,400	868,800	173,760
	Subtotal - Incentive Accounts <sup>3</sup>	1,325,682	176,400	1,792,397	1,290,051
Categor	ical Programs:				
outogo.	Adult Education <sup>5</sup>	0	N/A1	115,158	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	82,046	N/A1	82,046	N/A1
	Special Education - Homebound <sup>5</sup>	4,319	N/A1	5,961	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	82,739	N/A1	99,993	N/A1
	Subtotal - Categorical Accounts 3	169,103	0	303,158	0

Lottery	/-Funded Programs				
	Foster Care 5	47,496	N/A1	0	N/A1
	At-Risk	271,048	1,084,192	275,796	1,103,184
	Virginia Preschool Initiative 11	1,611,000	1,611,000	1,611,000	1,611,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	87,097	348,388	93,955	375,820
	Mentor Teacher Program	23,792	N/A1	23,792	N/A1
	K-3 Primary Class Size Reduction	414,799	1,659,196	425,636	1,702,544
	School Breakfast 5	915	N/A1	0	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	52,647	210,588	56,827	227,308
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	30,540	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave mi i i 2013	30,340	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	31,434	N/A1	31,434	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	192,094	N/A1	192,094	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	1,008,225	4,032,900	1,007,965	4,031,860
	Remedial Summer School 5, 10	127,932	N/A1	461,553	N/A1
	(Split funded - See SOQ Programs above)	127,302	14/7(1	401,000	14// (1
⇨	Textbooks <sup>8</sup>	386,729	1,546,916	402,281	1,609,125
, and the second	Subtotal - Lottery-Funded Programs <sup>3</sup>	4,255,208	10,493,180	4,612,873	10,660,841
		4=	****		
	Total State & Local Funds	\$52,472,252	\$122,842,265	\$54,883,220	\$126,378,156

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

	Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
AUGUSTA	10,414.45	10,414.45	10,324.73	10,324.73
2012 2011 Commonite Index	EV	0042	EV	104.4
				FY 2014 Local Share
	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Offare
	27,425,277	15,615,414	27,173,487	15,486,252
	10,799,871	N/A1	10,743,664	N/A1
Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
	1,353,974	770,573	1,342,310	763,935
Gifted Education	305,308	173,757	302,678	172,260
Special Education	, ·	,	*	610,399
•	, ,	·		352,009
· · · · · · · · · · · · · · · · · · ·	, ·	•	•	1,516,636
•	′ ′	' '		909,981
•	' '	·		•
	99,557	50,000	98,699	56,172
	0	N/A1	Funded in Lott	ery in FY 2014
	45.983.951	20.031.102	45.615.693	19,867,644
	-,,	-,	.,,	-,,-
	i		,	192,718
	503,325	N/A1	511,636	N/A1
·	102 561	Ν/Λ1	4E2 20E	N/A1
	402,301	IN/A I	452,295	IN/A I
	2.363	N/A1	Not Funded	in FY 2014
Early Reading Specialists Initiative	· 1		0	0
Technology - VPSA <sup>6</sup>	674,000	119,200	648,000	114,000
Subtotal - Incentive Accounts <sup>3</sup>	1,662,249	119,200	2,231,612	306,718
	0	NI/A 1	0	N/A1
	-		0	N/A1
-	0		0	N/A1
	55 547		55.547	N/A1
	,			N/A1
Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	2 :,7 00	N/A1
Transmitted and the state of th	- 1		0.750	N/A1
Special Education - Jails 5	273	N/A1	8,756	IN/A I
	2012-2014 Composite Index 0.3627  rds of Quality Programs:  Basic Aid (Net of all Adjustments) Sales Tax 7  Textbooks 8 Vocational Education Gifted Education Special Education Prevention, Intervention, & Remediation VRS Retirement (Includes RHCC) 9 Social Security Group Life Remedial Summer School 5, 10 (Split funded - See Lottery Programs below) Subtotal - SOQ Accounts 3  ve Programs: Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts 3  vrical Programs: Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 School Lunch 5 Special Education - Homebound 5	DIVISION	DIVISION   AUGUSTA   10,414.45   10,414.	DIVISION   AUGUSTA   10,414.45   10,414.45   10,414.45   10,324.73

\$51,909,167

\$21,803,435

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	136,980	N/A1	140,181	N/A1
	At-Risk	463,526	263,802	460,029	261,812
	Virginia Preschool Initiative 11	573,570	326,430	569,746	324,254
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	115,403	65,678	167,136	95,120
	Mentor Teacher Program	8,585	N/A1	8,585	N/A1
	K-3 Primary Class Size Reduction	875,668	498,360	866,091	492,909
	School Breakfast 5	16,814	N/A1	16,942	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	95,693	54,461	95,787	54,514
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	33,454	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	22,115	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	667,165	N/A1	589,923	N/A1
	Career and Technical Education 4,5	305,528	N/A1	305,528	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	109,817	62,499	113,237	64,445
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	595,550	338,939	590,419	336,019
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,986,415	1,610,169	3,972,775	1,629,073

\$21,760,471

Total State & Local Funds

\$51,708,888

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
009	BATH	610.57	610.57	594.57	594.57
	2012 2011 2	EV	2040	EV	2011
	2012-2014 Composite Index 0.8000	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	F1 2013 State Share	F1 2013 Local Share	F1 2014 State Share	F1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	603,126	2,412,504	582,292	2,332,130
,	Sales Tax 7	592,229		613,016	* *
⇒	Textbooks <sup>8</sup>	Funded in Lott		· ·	tery in FY 2014
. ⇒	Vocational Education	33,093	132,372	32,226	ı *
→	Gifted Education	5,617	·	5,470	
1			22,469	*	21,880
⇒	Special Education	78,764	315,054	77,294	309,176
⇨	Prevention, Intervention, & Remediation	13,310	53,242	12,962	51,847
⇒	VRS Retirement (Includes RHCC) 9	62,034	248,136	60,408	241,633
⇨	Social Security	37,123	148,491	36,150	144,599
⇨	Group Life	2,320	9,281	2,259	9,037
	Remedial Summer School 5, 10	134	N/A1	Fundad in Lat	tery in FY 2014
	(Split funded - See Lottery Programs below)		•		-
	Subtotal - SOQ Accounts <sup>3</sup>	1,427,750	3,341,549	1,422,077	3,239,205
lu a a matic	vo Duo suomo.				
incenti	ve Programs:  Compensation Supplement 15	Not Funded	l in FV 2013	14,236	31,118
	Academic Year Governor's School 4	Not i unded	N/A1	14,250	N/A1
	Additional Assistance with Retirement,	Ŭ	IV/A I	0	IVAT
	Inflation & Preschool Costs <sup>13</sup>	11,310	N/A1	9,971	N/A1
	(Split funded - See Lottery Programs below)	,		,	
	EpiPen Grants 14	295	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	128,000	25,600	128,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	139,605	25,600	152,207	56,718
Catago	rical Programs:				
Catego	rical Programs:  Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	4,224	N/A1	4,224	N/A1
	Special Education - Homebound <sup>5</sup>	134	N/A1	206	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	4,357	0	4,430	0

\$1,671,445

\$3,480,816

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	4,876	N/A1
	At-Risk	10,407	41,628	10,217	40,868
	Virginia Preschool Initiative 11	0	0	0	0
⇨	Early Reading Intervention <sup>17</sup>	1,873	7,492	1,873	7,492
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	18,256	73,024	19,264	77,056
	School Breakfast 5	1,974	N/A1	1,854	N/A1
⇨	SOL Algebra Readiness 17	2,557	10,228	1,933	7,732
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	738	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	31,181	N/A1	31,181	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	2,385	9,540	2,266	9,064
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	55	N/A1	0	N/A1
⇒	Textbooks <sup>8</sup>	10,957	43,829	10,670	42,681
	Subtotal - Lottery-Funded Programs <sup>3</sup>	87,504	185,741	92,731	184,893

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$1,659,216

\$3,552,890

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

Description	Idi F1 2014	014 Final F	Final FY 2014	Final FY 2013	Final FY 2013		
2012-2014 Composite Index   FY 2013   FY 2014	justed ADM <sup>2</sup>						
FY13 Cl: 0.4268; FY14 Cl: 0.3132   FY 2013 State Share   FY 2013 Local Share   FY 2014 State Share   FY 2015 Standards of Quality Programs:    □   Sasic Aid (Net of all Adjustments)   16	9,973.70	9,973.70	9,973.70	9,413.47	9,413.47	BEDFORD COUNTY	010
FY13 Cl: 0.4268; FY14 Cl: 0.3132   FY 2013 State Share   FY 2013 Local Share   FY 2014 State Share   FY 2015 Standards of Quality Programs:    □   Sasic Aid (Net of all Adjustments)   16		EV 2014	EV (	012	EV	2012 2014 Composite Index	
Standards of Quality Programs:	14 Local Share						
Sales Tax		1120112	7 7 20 7 7 0 1010 0 11010				Standar
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY           ➡ Vocational Education         361,519         269,184         458,946           ➡ Gifted Education         248,207         184,813         315,097           ➡ Special Education         2,282,424         1,699,474         2,911,223           ➡ Prevention, Intervention, & Remediation         582,747         433,908         732,943           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 2,271,632         1,691,439         2,883,824           ➡ Social Security         1,359,742         1,012,453         1,726,184           ➡ Group Life         86,333         64,283         109,599           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         146,693         N/A1         Funded in Lottery in FY           Subtotal - SOQ Accounts <sup>3</sup> 39,574,845         21,353,796         47,848,374           Incentive Programs:         O         N/A1         0           Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 396,230         N/A1         408,942           (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> 2,166         N/A1         Not Funded in FY 2013         40,744           Early Reading Specialists Initiative E	12,374,310	7,134,556	27,134,556	15,998,242	21,485,094	Basic Aid (Net of all Adjustments) 16	₽
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY           ➡ Vocational Education         361,519         269,184         458,946           ➡ Gifted Education         248,207         184,813         315,097           ➡ Special Education         2,282,424         1,699,474         2,911,223           ➡ Prevention, Intervention, & Remediation         582,747         433,908         732,943           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 2,271,632         1,691,439         2,883,824           ➡ Social Security         1,359,742         1,012,453         1,726,184           ➡ Group Life         86,333         64,283         109,599           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         146,693         N/A1         Funded in Lottery in FY           Subtotal - SOQ Accounts <sup>3</sup> 39,574,845         21,353,796         47,848,374           Incentive Programs:         O         N/A1         0           Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 396,230         N/A1         408,942           (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> 2,166         N/A1         Not Funded in FY 2013         40,744           Early Reading Specialists Initiative E	N/A1	1,576,002	11,576,002	N/A1	10,750,454	Sales Tax 7	
➡ Gifted Education         248,207         184,813         315,097           ➡ Special Education         2,282,424         1,699,474         2,911,223           ➡ Prevention, Intervention, & Remediation         582,747         433,908         732,943           ➡ VRS Retirement (Includes RHCC)         9         2,271,632         1,691,439         2,883,824           ➡ Social Security         1,359,742         1,012,453         1,726,184           ➡ Group Life         86,333         64,283         109,599           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         146,693         N/A1         Funded in Lottery in FY           Subtotal - SOQ Accounts <sup>3</sup> 39,574,845         21,353,796         47,848,374           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         659,994           Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 396,230         N/A1         408,942           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 2,166         N/A1         Not Funded in FY 20:           Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> 726,000         726,000         145,200         847,600           Subtotal - Incentive Accounts <sup>3</sup> 1,124,397         145,200         1,	2014	ded in Lottery in FY 201	Funded in Lot	ery in FY 2013	Funded in Lott		⇨
⇒ Special Education	209,292	458,946	458,946	269,184	361,519	Vocational Education	⇨
➡ Prevention, Intervention, & Remediation         582,747         433,908         732,943           ➡ VRS Retirement (Includes RHCC) 9         2,271,632         1,691,439         2,883,824           ➡ Social Security         1,359,742         1,012,453         1,726,184           ➡ Group Life         86,333         64,283         109,599           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         146,693         N/A1         Funded in Lottery in FY           Subtotal - SOQ Accounts 3         39,574,845         21,353,796         47,848,374           Incentive Programs:         Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         408,942           EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts 3         726,000         145,200         847,600           Subtotal - Incentive Accounts 3         1,124,397         145,200         1,957,280	143,693	315,097	315,097	184,813	248,207	Gifted Education	⇨
⇒ VRS Retirement (Includes RHCC) 9	1,327,599	2,911,223	2,911,223	1,699,474	2,282,424	Special Education	⇨
⇒ Social Security	334,243	732,943	732,943	433,908	582,747	Prevention, Intervention, & Remediation	⇨
⇒ Social Security	1,315,104	2,883,824	2,883,824	1,691,439	2,271,632	VRS Retirement (Includes RHCC) 9	⇒
⇔ Group Life         86,333         64,283         109,599           Remedial Summer School (Split funded - See Lottery Programs below)         146,693         N/A1         Funded in Lottery in FY           Subtotal - SOQ Accounts 3         39,574,845         21,353,796         47,848,374           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         659,994           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13         396,230         N/A1         408,942           (Split funded - See Lottery Programs below)         2,166         N/A1         Not Funded in FY 2013           Early Reading Specialists Initiative         Not Funded in FY 2013         40,744           Technology - VPSA 5         726,000         145,200         847,600           Subtotal - Incentive Accounts 3         1,124,397         145,200         1,957,280	787,188	1,726,184	1,726,184	1,012,453	1,359,742	`	⇒
Remedial Summer School 5,10 (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts 3  39,574,845  Lincentive Programs:  Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)  EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts 3  Late 146,693  N/A1 Funded in Lottery in FY Funded in FY 2013  A7,848,374  Funded in FY 2013  A7,848,374  Not Funded in FY 2013  A2,166 N/A1 Not Funded in FY 2013  A0,744 A0,	49,980	109,599	109,599		86,333	Group Life	⇒
Subtotal - SOQ Accounts 3   39,574,845   21,353,796   47,848,374		•		,	,	Remedial Summer School <sup>5, 10</sup>	
Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13  (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6  Subtotal - Incentive Accounts 3  Not Funded in FY 2013  Not Funded in FY 2013  145,200 1,957,280  Not Funded in FY 2013  1,124,397 145,200 1,957,280	16,541,409	7,848,374	47,848,374	21,353,796	39,574,845		
Compensation Supplement 15  Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts 3  Not Funded in FY 2013 Not Funded in FY 2013 At 726,000 145,200 1,957,280  Categorical Programs:							
Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts 3  Categorical Programs:		<u> </u>					Incentiv
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Additional Assistance with Retirement, 396,230 N/A1  408,942  2,166 N/A1 Not Funded in FY 2013 40,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 407,744 408,942 607,740 607	164,467	659,994	659,994		ı		
(Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Not Funded in FY 2013 Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Categorical Programs:	N/A1	0	0	N/A1	0	Additional Assistance with Retirement,	
EpiPen Grants   14   2,166   N/A1   Not Funded in FY 201	N/A1	408,942	408,942	N/A1	396,230		
Early Reading Specialists Initiative         Not Funded in FY 2013         40,744           Technology - VPSA 6         726,000         145,200         847,600           Subtotal - Incentive Accounts 3         1,124,397         145,200         1,957,280    Categorical Programs:	4.4	let Funded in EV 2014	Not Fundos	NI/A4	0.166		
Technology - VPSA 6         726,000         145,200         847,600           Subtotal - Incentive Accounts 3         1,124,397         145,200         1,957,280    Categorical Programs:	18,580				· ·		
Subtotal - Incentive Accounts <sup>3</sup> 1,124,397 145,200 1,957,280  Categorical Programs:	159,520	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		i	, .	
Categorical Programs:	342,567	•	·		,		
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Adult Education <sup>5</sup>							Categor
	N/A1	0	0	N/A1	0	Adult Education <sup>5</sup>	
Virtual Virginia <sup>5</sup> 0 N/A1 0	N/A1	0	0		0	<del>-</del>	
American Indian Treaty Commitment <sup>5</sup> 0 N/A1 0	N/A1	0	0		0		
School Lunch <sup>5</sup> 52,439 N/A1 52,439	N/A1	· · · · · · · · · · · · · · · · · · ·					
Special Education - Homebound <sup>5</sup> 71,471 N/A1 102,718	N/A1	102,718	102,718		,	·	
Special Education - State-Operated Programs   0 N/A1 0	N/A1	7 04 4	0		ŭ	, , , , , , , , , , , , , , , , , , , ,	
Special Education - Jails 5         4,877         N/A1         7,614           100 April 1	N/A1						
Subtotal - Categorical Accounts <sup>3</sup> 128,787 0 162,771	0	102,//1	162,771	0	128,787	Subtotal - Categorical Accounts	

\$54,061,159

\$18,259,468

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	131,599	N/A1	204,787	N/A1
	At-Risk	432,630	322,133	549,150	250,428
	Virginia Preschool Initiative 11	412,704	307,296	572,791	261,209
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	107,375	79,951	158,675	72,360
	Mentor Teacher Program	7,113	N/A1	7,113	N/A1
	K-3 Primary Class Size Reduction	618,697	460,677	929,207	423,744
	School Breakfast 5	12,611	N/A1	6,289	N/A1
⇨	SOL Algebra Readiness 17	82,489	61,421	105,372	48,053
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	30,247	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	251,939	N/A1	368,922	N/A1
	Career and Technical Education 4,5	131,876	N/A1	131,876	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	67,329	50,133	86,405	39,403
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	59,903	N/A1	311,537	N/A1
⇒	Textbooks <sup>8</sup>	484,165	360,505	614,645	280,295
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,816,148	1,642,116	4,092,734	1,375,492

\$23,141,112

Note: For FY 2013, this calculation tool still shows estimated payments, required local effort, and required local match amounts separately.

Users must separately select Bedford County AND Bedford City and then add together the estimated payments, required local effort, and required local match to get the correct total for the combined Bedford County for FY 2013. See the Bedford County-City worksheet for more detail.

\$43,644,176

- 1 "N/A" = no local match required for this program.
- <sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
- <sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

Total State & Local Funds

- 4 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
- <sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
- <sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
- 7 Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.
- 8 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
  Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.
- 9 VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
- <sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
- 11 Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
- 12 Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
- 13 The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
- 14 EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
- 15 Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective

  August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

  (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
- 16 For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
- 17 Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
- BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

NUM		Final F	Final FY 2014	Final FY 2013	Final FY 2013		
2012-2014 Composite Index   FY 2013   FY 2014   Composite Index   O.3029   FY 2013 State Share   FY 2013 Local Share   FY 2014 State Share   FY 2014 Local Share   FY 2014 Local Share   FY 2014 State Share   FY 2014 Local Share   FY 2014 Lo		Adjuste		-			
Standards of Quality Programs:	854.64		854.64	884.39	884.39	BLAND	011
Standards of Quality Programs:		101.4	EV 2		EV	2012 2014 Composite Index	
Standards of Quality Programs:   2,972,696   1,293,865   2,844,000   845,489   N/A1   867,987   Funded in Lottery in FY 2013   Funded in Lottery in FY 2014   Prunded in FY 2013   Preschool Costs   Pr	l ocal Share	-					
⇔ Basic Aid (Net of all Adjustments)         2,972,896         1,293,865         2,844,000           Sales Tax²         845,489         N/A1         867,987           ⇔ Textbooks 8         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ⇔ Vocational Education         74,598         32,414         72,088           ⇔ Gifted Education         28,359         12,323         27,405           ⇔ Special Education         352,643         153,228         344,355           ⇔ Prevention, Intervention, & Remediation         67,816         29,467         65,535           ⇔ VRS Retirement (Includes RHCC) 9         294,691         128,047         285,374           ⇔ Social Security         176,321         76,614         170,986           ⇔ Group Life         11,097         4,822         10,724           Remedial Summer School 5,10         3,980         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         4,827,690         1,730,780         4,688,454           Incentive Programs:         O         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         51,189         N/A1         N/A1           Spite Currents 14         394         N/A1         N/A1 <td>200ai Onai O</td> <td>11201120</td> <td>11 2014 Otato Onaro</td> <td>1 2010 20001 Ondio</td> <td>1 1 2010 State Share</td> <td></td> <td>Standar</td>	200ai Onai O	11201120	11 2014 Otato Onaro	1 2010 20001 Ondio	1 1 2010 State Share		Standar
Sales Tax   Sal	1,236,982		2,844,000	1,293,865	2,972,696		
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         74,598         32,414         72,088           ➡ Gifted Education         28,359         12,323         27,405           ➡ Special Education         352,643         153,228         344,355           ➡ Prevention, Intervention, & Remediation         67,816         29,467         65,535           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 294,691         128,047         285,374           ➡ Social Security         176,321         76,614         170,986           ➡ Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         3,980         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 4,827,690         1,730,780         4,688,454           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         66,500           Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)         394         N/A1         N/A1         N/A Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         154,000         30,800         189,600           Subtotal - Incentive Accounts <sup>5</sup> <	N/A1		867,987	N/A1	845,489		
➡ Giffed Education         28,359         12,323         27,405           ➡ Special Education         352,643         153,228         344,355           ➡ Prevention, Intervention, & Remediation         67,816         29,467         65,535           ➡ VRS Retirement (Includes RHCC) 9         294,691         128,047         285,374           ➡ Social Security         176,321         76,614         170,986           ➡ Group Life         11,097         4,822         10,724           Remedial Summer School 5,10         3,980         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         3,980         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         66,500           Academic Year Governor's School 4         0         N/A1         0           Academic Year Governor's School 5         0         N/A1         46,253           (Split funded - See Lottery Programs below)         EpiPen Grants 14         394         N/A1         N/A1         N/A Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         0         0         0         0         0         0         0 </td <td>14</td> <td>ery in FY 2014</td> <td>Funded in Lott</td> <td>in FY 2013</td> <td>Funded in Lott</td> <td></td> <td>⇨</td>	14	ery in FY 2014	Funded in Lott	in FY 2013	Funded in Lott		⇨
➡ Giffed Education         28,359         12,323         27,405           ➡ Special Education         352,643         153,228         344,355           ➡ Prevention, Intervention, & Remediation         67,816         29,467         65,535           ➡ VRS Retirement (Includes RHCC) 9         294,691         128,047         285,374           ➡ Social Security         176,321         76,614         170,986           ➡ Group Life         11,097         4,822         10,724           Remedial Summer School 5,10         3,980         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         3,980         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         66,500           Academic Year Governor's School 4         0         N/A1         0           Academic Year Governor's School 5         0         N/A1         46,253           (Split funded - See Lottery Programs below)         EpiPen Grants 14         394         N/A1         N/A1         N/A Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         0         0         0         0         0         0         0 </td <td>31,323</td> <td></td> <td>i</td> <td>32,414</td> <td>74,598</td> <td></td> <td>⇨</td>	31,323		i	32,414	74,598		⇨
➡ Prevention, Intervention, & Remediation         67,816         29,467         65,535           ➡ VRS Retirement (Includes RHCC) 9         294,691         128,047         285,374           ➡ Social Security         176,321         76,614         170,986           ➡ Group Life         11,097         4,822         10,724           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         3,980         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         4,827,690         1,730,780         4,688,454           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         46,253           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013 Not Funded in FY 2013         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013 154,000         30,800         169,600           Subtotal - Incentive Accounts 3         205,583         30,800         282,353           Categorical Programs:           Adult Education 5 Virtual Virginia 5 O         0         N/A1 O         0           Armican Indian Treaty Commitment 5 School Lun	11,908			12,323		Gifted Education	⇨
➡ Prevention, Intervention, & Remediation         67,816         29,467         65,535           ➡ VRS Retirement (Includes RHCC) 9         294,691         128,047         285,374           ➡ Social Security         176,321         76,614         170,986           ➡ Group Life         11,097         4,822         10,724           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         3,980         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         4,827,690         1,730,780         4,688,454           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School. 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         46,253           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013 Not Funded in FY 2013 Technology - VPSA 5         N/A1         N/A1         N/A1 Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013 154,000         30,800         169,600           Subtotal - Incentive Accounts 3         205,583         30,800         282,353           Categorical Programs:           Adult Education 5 Virtual Virginia 5 0 NA1         0 NA1         0 N/A1         0 N/A1	149,627		344,355	153,228	352,643	Special Education	⇨
➡ VRS Retirement (Includes RHCC) 9         294,691         128,047         285,374           ➡ Social Security         176,321         76,614         170,986           ➡ Group Life         11,097         4,822         10,724           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         3,980         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         4,827,690         1,730,780         4,688,454           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         46,253           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013 Not Funded in FY 2013 Not Funded in FY 2013 Not Funded in FY 2013 0         N/A1         Not Funded in FY 2014 Not Funded in FY 2013 0           Technology - VPSA 6 Subtotal - Incentive Accounts 3         205,583         30,800         189,600           Categorical Programs:           Adult Education 5 Virtual Virginia 5 ON/A1         N/A1 ON/A1         N/A1 ON/A1 <td>28,476</td> <td></td> <td>65,535</td> <td>29,467</td> <td>67,816</td> <td>Prevention, Intervention, &amp; Remediation</td> <td>⇨</td>	28,476		65,535	29,467	67,816	Prevention, Intervention, & Remediation	⇨
➡ Social Security         176,321         76,614         170,986           ➡ Group Life         11,097         4,822         10,724           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         3,980         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 4,827,690         1,730,780         4,688,454           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         66,500           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 51,189         N/A1         46,253           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 394         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         169,600           Technology - VPSA <sup>6</sup> 154,000         30,800         169,600           Subtotal - Incentive Accounts <sup>3</sup> 205,583         30,800         282,353           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         0           Virtual Virginia <sup>5</sup> 0         N/A1 </td <td>123,999</td> <td></td> <td>285,374</td> <td>128,047</td> <td>294,691</td> <td>VRS Retirement (Includes RHCC) 9</td> <td>⇨</td>	123,999		285,374	128,047	294,691	VRS Retirement (Includes RHCC) 9	⇨
Remedial Summer School   5,10   3,980   N/A1   Funded in Lottery in FY 2014	74,296		170,986	76,614	176,321	· · · · · · · · · · · · · · · · · · ·	⇨
Remedial Summer School   5,10   3,980   N/A1   Funded in Lottery in FY 2014	4,660		·	4,822	11,097	Group Life	⇨
Incentive Programs:   Compensation Supplement   15		ery in FY 2014	· · · · · ·	•	,	Remedial Summer School <sup>5, 10</sup>	
Compensation Supplement   15	1,661,271		4,688,454	1,730,780	4,827,690		
Compensation Supplement   15							
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         51,189         N/A1         46,253           (Split funded - See Lottery Programs below)         394         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         154,000         30,800         169,600           Subtotal - Incentive Accounts 3         205,583         30,800         282,353           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         4,972         N/A1         4,972           Special Education - Homebound 5         2,477         N/A1         5,434	15 70		20.500	T)/ 00/0			Incentiv
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Categorical Programs:  Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - Homebound <sup>5</sup> Additional Assistance with Retirement, 151,189 N/A1 A6,253 N/A1 A0,000 N/A1 A0,000 N/A1 A0,000 A0,00	15,790		66,500		i		
(Split funded - See Lottery Programs below)         394         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         154,000         30,800         169,600           Subtotal - Incentive Accounts 3         205,583         30,800         282,353           Categorical Programs:         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         4,972         N/A1         4,972           Special Education - Homebound 5         2,477         N/A1         5,434	N/A1		0	N/A1	0	Additional Assistance with Retirement,	
Subtotal - Incentive Accounts   14   394   N/A1   Not Funded in FY 2014	N/A1		46,253	N/A1	51,189		
Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         154,000         30,800         169,600           Subtotal - Incentive Accounts 3         205,583         30,800         282,353           Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 A		in EV 2014	Not Funded	N/A1	30/		
Technology - VPSA 6         154,000         30,800         169,600           Subtotal - Incentive Accounts 3         205,583         30,800         282,353           Categorical Programs:           Adult Education 5 Virtual Virginia 5 Virtual Virginia 5 ONA1         0 N/A1 ONA1         0 N/A1 ONA1           American Indian Treaty Commitment 5 School Lunch 5 School Lunch 5 Special Education - Homebound 5         4,972 N/A1 ONA1         4,972 Special Education - Homebound 5	r	111112014	0				
Subtotal - Incentive Accounts 3         205,583         30,800         282,353           Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 School Lunch 5 School Lunch 5 A,972 N/A1 A,972 Special Education - Homebound 5 2,477 N/A1 5,434	33,920		169,600				
Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         4,972         N/A1         4,972           Special Education - Homebound 5         2,477         N/A1         5,434	49,710		282,353	30,800	205,583		
Adult Education 5       0       N/A1       0         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       4,972       N/A1       4,972         Special Education - Homebound 5       2,477       N/A1       5,434							
Virtual Virginia         0         N/A1         0           American Indian Treaty Commitment         0         N/A1         0           School Lunch         4,972         N/A1         4,972           Special Education - Homebound         5         2,477         N/A1         5,434			-1				Categor
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> 4,972  N/A1  4,972  N/A1  5,434	N/A1		0	· ·	-		
School Lunch 5       4,972       N/A1       4,972         Special Education - Homebound 5       2,477       N/A1       5,434	N/A1		0	· ·	-		
Special Education - Homebound <sup>5</sup> 2,477 N/A1 5,434	N/A1		4.070		-		
	N/A1						
	N/A1 N/A1		5,434	N/A1 N/A1	2,477		
Special Education - State-Operated Programs   0 N/A1 0 Special Education - Jails  0 N/A1 0	N/A1 N/A1		0		-		
Special Education - Jalis 0 N/AT 0 Subtotal - Categorical Accounts 3 7,449 0 10,406	IN/AT		10.406		-		
Subicial - Categorical Accounts   1,400			10,400	<u> </u>	7,449	Subtotal - Categorical Accounts	

\$5,245,210

\$1,810,583

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	12,294	N/A1	15,036	N/A1
	At-Risk	54,595	23,722	52,820	22,951
	Virginia Preschool Initiative 11	20,913	9,087	20,913	9,087
⇒	Early Reading Intervention <sup>17</sup>	13,058	5,674	21,764	9,457
	Mentor Teacher Program	1,962	N/A1	1,962	N/A1
	K-3 Primary Class Size Reduction	75,579	32,840	71,359	31,007
	School Breakfast 5	3,163	N/A1	1,758	N/A1
⇨	SOL Algebra Readiness <sup>17</sup>	8,912	3,872	8,912	3,872
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	3,421	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	4,075	N/A1	4,075	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	0	0	0	0
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	1,625	N/A1	659	N/A1
⇒	Textbooks <sup>8</sup>	55,319	24,037	53,458	23,228
	Subtotal - Lottery-Funded Programs <sup>3</sup>	259,354	99,232	263,996	99,602

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$5,300,076

\$1,860,812

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
012	BOTETOURT	4,876.37	4,876.37	4,777.05	4,777.05
	2012-2014 Composite Index	FY 2	013	FY 2	2014
	0.3710	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1120100111100111110		11201100000000	1120112000.0100
⇒	Basic Aid (Net of all Adjustments) 16	12,942,162	7,639,603	12,540,788	7,401,853
	Sales Tax <sup>7</sup>	5,160,187	N/A1	5,290,846	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇨	Vocational Education	368,068	217,096	360,572	212,674
⇨	Gifted Education	141,093	83,220	138,219	81,525
⇨	Special Education	1,821,939	1,074,625	1,790,840	1,056,282
⇨	Prevention, Intervention, & Remediation	153,362	90,457	150,238	88,614
⇨	VRS Retirement (Includes RHCC) 9	1,371,055	808,683	1,343,130	792,212
⇨	Social Security	822,019	484,848	805,277	474,973
⇨	Group Life	52,143	30,755	51,081	30,129
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	22,393	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	22,854,421	10,429,287	22,470,991	10,138,262
	_				
Incentiv	/e Programs:	Not Funded	in EV 2012	306,237	98,703
	Compensation Supplement 15	Not Funded	N/A1	300,237	96,703 N/A1
	Academic Year Governor's School 4 Additional Assistance with Retirement,	U	IN/A I	U	IN/A I
	Inflation & Preschool Costs 13	184,575	N/A1	172,757	N/A1
	(Split funded - See Lottery Programs below)	·			
	EpiPen Grants 14	1,280	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	362,000	67,200	362,000	67,200
	Subtotal - Incentive Accounts <sup>3</sup>	547,855	67,200	840,994	165,903
Catego	rical Programs:				
Outogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	23,410	N/A1	23,410	N/A1
	Special Education - Homebound <sup>5</sup>	44,907	N/A1	31,906	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	4,213	N/A1	1,796	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	72,530	0	57,112	0

\$24,255,594

\$10,624,093

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	126,235		101,589	
	At-Risk	70,592	41,637	69,189	40,809
	Virginia Preschool Initiative 11	113,220	66,780	113,220	66,780
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	53,023	31,274	47,131	27,799
	Mentor Teacher Program	2,943	N/A1	2,943	N/A1
	K-3 Primary Class Size Reduction	0	0	0	0
	School Breakfast 5	8,870	N/A1	5,156	N/A1
$\Rightarrow$	SOL Algebra Readiness <sup>17</sup>	24,127	14,231	24,127	14,231
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	12,778	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	114,642	N/A1	115,171	N/A1
	Career and Technical Education 4,5	62,291	N/A1	62,291	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	22,878	13,494	19,127	11,282
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	9,144	N/A1	36,297	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	275,223	162,334	269,618	159,027
	Subtotal - Lottery-Funded Programs <sup>3</sup>	891,047	329,750	886,497	319,928

\$10,826,237

Total State & Local Funds

\$24,365,853

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
013	BRUNSWICK	1,882.93	1,882.93	1,856.98	1,856.98
	2012 2011 2	EV	2040	FY 2014	
	2012-2014 Composite Index 0.2837	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	r i zu i s Locai Silaie	T I 2014 State Share	1 1 2014 LOCAl Share
⇨	Basic Aid (Net of all Adjustments) 16	5,830,267	2,309,153	5,797,775	2,296,362
'	Sales Tax <sup>7</sup>	2,350,383	N/A1	2,267,616	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	·	Funded in Lot	
⇒	Vocational Education	194,219	76,923	191,542	75,863
⇒	Gifted Education	62,042	24,573	61,187	24,234
⇒	Special Education	1,064,158	421,474	1,049,492	415,665
⇒	Prevention, Intervention, & Remediation	395,182	•	389,735	154,360
	·	,	156,517	•	
₽	VRS Retirement (Includes RHCC) 9	685,161	271,367	675,719	267,627
⇒	Social Security	410,018	162,393	404,367	160,155
⇒	Group Life	25,626	10,150	25,273	10,010
	Remedial Summer School 5,10	63,029	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	44 000 005	2 422 550		
	Subtotal - SOQ Accounts <sup>3</sup>	11,080,085	3,432,550	10,862,706	3,404,276
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	155,338	33,620
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	172,639	N/A1	153,786	N/A1
	(Split funded - See Lottery Programs below)	504	N1/A4	Not Fundo	Lin FV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	591 <b>Not Funde</b> d	N/A1	Not Funded	i in FY 2014
	Technology - VPSA 6	258,000	46,400	278,000	50,400
	Subtotal - Incentive Accounts <sup>3</sup>	431,230	46,400	587,124	84,020
	Oubtotal - Incentive Accounts	101,200	10,100	001,124	0-1,020
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	5,731	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	11,805	N/A1	11,805	N/A1
	Special Education - Homebound <sup>5</sup>	14,082	N/A1	13,144	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails 5	539	N/A1	59,223	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	26,426	0	89,903	0

\$13,848,818

\$4,171,480

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	13,290	N/A1	21,365	N/A1
	At-Risk	637,364	252,436	629,760	249,425
	Virginia Preschool Initiative 11	232,081	91,919	232,081	91,919
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	42,491	16,829	55,909	22,143
	Mentor Teacher Program	2,453	N/A1	2,453	N/A1
	K-3 Primary Class Size Reduction	641,690	254,150	621,322	246,083
	School Breakfast 5	0	N/A1	0	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	43,555	17,251	43,448	17,208
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	11,375	N/A1
	Alternative Education 4,5	393,384	N/A1	405,091	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	29,957	N/A1	29,957	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	8,115	3,214	23,063	9,134
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	25,739	N/A1	106,047	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	121,023	47,933	119,355	47,272
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,199,001	683,732	2,309,085	683,184

\$4,162,682

Total State & Local Funds

\$13,736,742

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
014	BUCHANAN	3,142.69	3,142.69	3,075.30	3,075.30
	2012 2014 Composite Index	FY 2	012	FY 2	0014
	2012-2014 Composite Index 0.3263	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaro	1 1 2010 20001 Onuro	TT 2014 State Share	TT 2014 2000 Onuro
⇨	Basic Aid (Net of all Adjustments) 16	9,465,252	4,584,402	9,252,616	4,481,414
	Sales Tax <sup>7</sup>	3,062,293	N/A1	3,029,430	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇨	Vocational Education	721,976	349,682	706,494	342,183
⇨	Gifted Education	97,393	47,171	95,304	46,160
⇨	Special Education	1,003,567	486,068	982,047	475,645
⇨	Prevention, Intervention, & Remediation	434,032	210,219	422,653	204,708
⇨	VRS Retirement (Includes RHCC) 9	1,039,560	503,501	1,017,268	492,704
⇨	Social Security	622,466	301,485	609,118	295,020
⇨	Group Life	38,110	18,458	37,293	18,062
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	42,085	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	16,526,734	6,500,986	16,152,223	6,355,896
-					
Incentiv	ve Programs:  Compensation Supplement 15	Not Funded	in EV 2012	0	0
	Academic Year Governor's School 4	Not Funded	N/A1	0	N/A1
	Additional Assistance with Retirement,	O	IN/A I	U	IN/A I
	Inflation & Preschool Costs 13	165,528	N/A1	151,431	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	1,083	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	362,000	72,400	324,400	64,880
	Subtotal - Incentive Accounts <sup>3</sup>	528,611	72,400	475,831	64,880
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	7,320	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	18,121	N/A1	18,121	N/A1
	Special Education - Homebound <sup>5</sup>	47,264	N/A1	67,311	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	65,385	0	92,753	0

\$18,307,226

\$7,124,255

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	553,929	268,290	542,931	262,963
	Virginia Preschool Initiative 11	48,506	23,493	44,464	21,536
⇨	Early Reading Intervention <sup>17</sup>	71,514	34,637	67,307	32,599
	Mentor Teacher Program	2,453	N/A1	2,453	N/A1
	K-3 Primary Class Size Reduction	573,603	277,819	557,254	269,901
	School Breakfast 5	3,000	N/A1	2,282	N/A1
⇨	SOL Algebra Readiness 17	56,088	27,166	53,784	26,050
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup>	Funded in Incer	ntive in FY 2013	11,201	N/A1
	(Split funded - See Incentive Programs above)				
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	49,528	N/A1	49,528	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	803	389	803	389
	Remedial Summer School 5, 10	17,186	N/A1	44,931	N/A1
	(Split funded - See SOQ Programs above)	17,100	14,711	11,001	14// (1
⇨	Textbooks <sup>8</sup>	189,979	92,015	185,905	90,041
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,590,165	723,809	1,586,419	703,479

\$7,297,195

Total State & Local Funds

\$18,710,895

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
015	BUCKINGHAM	1,978.93	1,978.93	1,963.88	1,963.88
	0040 0044 0	FY 2	2042	EV	2014
	2012-2014 Composite Index 0.3104	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	6,266,716	2,820,825	6,216,462	2,798,242
	Sales Tax <sup>7</sup>	2,188,234	N/A1	2,187,017	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	
⇒	Vocational Education	255,193	114,867	253,253	113,993
⇒	Gifted Education	62,775	28,256	62,297	28,041
⇒	Special Education	910,235	409,711	904,667	407,205
⇒	Prevention, Intervention, & Remediation	262,017	117,938	260,024	117,041
	·	672,782	·	667,666	300,527
□□	VRS Retirement (Includes RHCC) 9	,	302,830	·	· · · · · · · · · · · · · · · · · · ·
⇒	Social Security	402,578	181,207	399,516	179,829
⇒	Group Life	25,929	11,671	25,732	11,582
	Remedial Summer School 5,10	53,732	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)	11,100,191	3,987,305	10,976,634	3,956,460
	Subtotal - SOQ Accounts <sup>3</sup>	11,100,191	3,307,303	10,370,034	3,330,400
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	155,395	38,222
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	116,568	N/A1	111,891	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	591	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not runded	nii i i 2014 N
	Technology - VPSA 6	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	271,159	30,800	421,286	69,022
				·	
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,754	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	11,544	N/A1	11,544	N/A1
	Special Education - Homebound <sup>5</sup>	12,921 0	N/A1	6,533	N/A1 N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1 N/A1	0	N/A1 N/A1
-	Special Education - Jails 5	24,465	N/A1	20,831	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	24,405		20,031	

\$12,774,342

\$4,575,007

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	15,342	N/A1	14,174	N/A1
	At-Risk	358,211	161,237	355,806	160,154
	Virginia Preschool Initiative 11	289,632	130,368	289,632	130,368
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	40,907	18,413	38,754	17,444
	Mentor Teacher Program	981	N/A1	981	N/A1
	K-3 Primary Class Size Reduction	289,118	130,137	383,459	172,601
	School Breakfast 5	10,384	N/A1	9,058	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	30,962	13,936	30,859	13,890
	Additional Assistance with Retirement,	•	•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		8,276	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	29,480	N/A1	29,480	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	0	0	822	370
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	21,942	N/A1	64,910	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	122,452	55,118	121,521	54,698
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,217,270	509,209	1,355,591	549,525

\$4,527,314

Total State & Local Funds

\$12,613,086

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
016	CAMPBELL	7,994.87	7,994.87	7,876.18	7,876.18
	0040 0044 0	FY 2	0042	EV.	2014
	2012-2014 Composite Index 0.2655	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	23,189,140	8,382,266	22,959,018	8,299,112
	Sales Tax <sup>7</sup>	8,234,834	N/A1	7,988,580	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇒	Vocational Education	528,501	191,037	520,655	188,201
⇒	Gifted Education	270,123	97,641	266,112	96,192
⇒	Special Education	2,343,021	846,933	2,314,022	836,450
⇒	Prevention, Intervention, & Remediation	710,540	256,839	705,777	255,117
	·	2,472,210	•	•	•
□□	VRS Retirement (Includes RHCC) 9	, ,	893,631	2,435,508	880,364
⇒	Social Security	1,479,802	534,905	1,457,834	526,964
⇒	Group Life	93,956	33,962	92,561	33,458
	Remedial Summer School 5,10	198,580	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	39,520,707	11,237,214	38,740,067	11,115,858
	Subtotal - SOQ Accounts	39,320,707	11,237,214	30,740,007	11,113,030
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	553,121	109,255
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	464,221	N/A1	428,515	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	1,477	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not runded	0
	Technology - VPSA 6	414,000	82,800	480,000	96,000
	Subtotal - Incentive Accounts <sup>3</sup>	879,698	82,800	1,461,636	205,255
			·		
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	6,480	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	40.040	N/A1	0	N/A1
	School Lunch 5	46,042	N/A1	46,042	N/A1
	Special Education - Homebound <sup>5</sup>	108,109 0	N/A1	104,980	N/A1 N/A1
	Special Education - State-Operated Programs 5	0 14,613	N/A1 N/A1	0 30,714	N/A1 N/A1
-	Special Education - Jails 5	168,764	0	188,216	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	100,704		100,210	

\$45,001,254

\$12,497,164

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	156,457	N/A1	129,322	N/A1
	At-Risk	551,709	199,426	544,078	196,668
	Virginia Preschool Initiative 11	780,039	281,961	766,818	277,182
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	128,418	46,419	137,591	49,735
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	1,092,693	394,976	1,086,610	392,777
	School Breakfast 5	31,743	N/A1	25,825	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	96,311	34,814	98,604	35,642
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	31,695	N/A1
	Alternative Education 4, 5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	717,758	N/A1	834,368	N/A1
	Career and Technical Education 4,5	48,162	N/A1	48,162	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	93,282	33,719	100,727	36,410
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	81,092	N/A1	272,724	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	526,915	190,464	519,093	187,637
	Subtotal - Lottery-Funded Programs <sup>3</sup>	4,320,297	1,181,779	4,611,335	1,176,051

\$12,501,793

Total State & Local Funds

\$44,889,466

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
017	CAROLINE	4,204.00	4,204.00	4,190.11	4,190.11
	0040 0044 0	FY 2	2042	EV	2014
	2012-2014 Composite Index 0.3306	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	12,000,953	5,927,161	11,896,575	5,875,626
	Sales Tax <sup>7</sup>	4,331,685	N/A1	4,418,209	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	
⇨	Vocational Education	213,876	105,628	213,169	105,279
⇨	Gifted Education	129,451	63,933	129,024	63,722
⇒	Special Education	1,902,371	939,533	1,926,939	951,667
⇒	Prevention, Intervention, & Remediation	469,964	232,104	465,607	229,952
⇒	VRS Retirement (Includes RHCC) 9	1,288,884	636,548	1,287,431	635,830
	` '	, ,	•		· · · · · · · · · · · · · · · · · · ·
⇒	Social Security	771,079	380,817	771,336	380,944
→	Group Life	47,841	23,627	47,683	23,549
	Remedial Summer School 5,10	68,795	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	21,224,899	8,309,351	21,155,973	8,266,569
	Subtotal - SOQ Accounts	21,224,033	0,303,331	21,100,010	0,200,303
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	295,383	79,718
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	241,094	N/A1	228,010	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	591	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	206,000	41,200	180,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	447,685	41,200	703,393	115,718
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	40.475	N/A1	10.475	N/A1
	School Lunch <sup>5</sup>	19,475 31,804	N/A1	19,475 19,875	N/A1 N/A1
	Special Education - Homebound <sup>5</sup>	31,804	N/A1 N/A1	19,875	N/A1 N/A1
	Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup>	14,076	N/A1	18,000	N/A1
<b>-</b>	Subtotal - Categorical Accounts <sup>3</sup>	65,355	0	57,350	N/A1
	Subiolai - Calegoricai Accounts	03,333	<u> </u>	37,330	

Lottery	r-Funded Programs				
	Foster Care 5	15,945	N/A1	22,764	N/A1
	At-Risk	417,277	206,083	416,134	205,518
	Virginia Preschool Initiative 11	216,886	107,115	216,886	107,115
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	77,328	38,190	66,878	33,029
	Mentor Teacher Program	5,151	N/A1	5,151	N/A1
	K-3 Primary Class Size Reduction	623,764	308,062	621,679	307,032
	School Breakfast 5	11,741	N/A1	12,706	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	59,909	29,588	57,720	28,506
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	16,865	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	luve III F 1 2013	10,003	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	8,225	N/A1	8,225	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	35,123	17,346	38,716	19,121
	Remedial Summer School 5, 10	28,093	N/A1	87,705	N/A1
	(Split funded - See SOQ Programs above)	20,030	14/7(1	07,700	14/7(1
⇨	Textbooks <sup>8</sup>	252,514	124,711	251,680	124,299
, and the second	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,767,673	831,095	1,838,826	824,620
	T. 101 15 1	400 505 040	<b>***</b>	400 755 540	40.000.00
	Total State & Local Funds	\$23,505,612	\$9,181,646	\$23,755,542	\$9,206,907

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
018	CARROLL	4,180.93	4,180.93	3,807.57	3,807.57
	2042 2044 Commonite Index	FY 2	1042	FY 2	104.4
	2012-2014 Composite Index 0.2831	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 State Share	1 1 2010 Local Gliare	1 1 2014 Otate Offare	11 2014 Eodai Oliaic
⇒	Basic Aid (Net of all Adjustments) 16	12,526,017	4,946,684	11,212,679	4,427,827
	Sales Tax <sup>7</sup>	4,167,220	N/A1	4,086,514	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇨	Vocational Education	338,696	133,749	308,450	121,805
⇨	Gifted Education	137,876	54,447	125,564	49,584
⇒	Special Education	1,408,735	556,302	1,288,393	508,780
⇒	Prevention, Intervention, & Remediation	512,540	202,399	466,770	184,325
⇒	VRS Retirement (Includes RHCC) 9	1,321,813	521,977	1,206,504	476,442
⇒	Social Security	791,290	<i>'</i>		· · · · · · · · · · · · · · · · · · ·
	•	·	312,476	723,356	285,650
→	Group Life	50,954	20,122	46,404	18,325
	Remedial Summer School 5,10	63,323	N/A1	Funded in Lott	ery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	21,318,464	6,748,156	19,464,634	6,072,738
	Subtotal - 30Q Accounts	21,010,404	0,140,100	13,404,004	0,012,100
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	277,229	59,823
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	141,860	N/A1	133,130	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	1,280	N/A1	Not Funded	
	Early Reading Specialists Initiative	Not Funded		42,529	16,794
	Technology - VPSA <sup>6</sup>	440,000	77,600	336,000	56,800
	Subtotal - Incentive Accounts <sup>3</sup>	583,141	77,600	788,888	133,417
Catego	rical Programs:				
Gulogo	Adult Education <sup>5</sup>	0	N/A1	6,282	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	26,131	N/A1	26,131	N/A1
	Special Education - Homebound <sup>5</sup>	42,066	N/A1	20,300	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
		68,198	0	52,713	0

\$22,876,790

\$7,011,774

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	44,602	N/A1	100,382	N/A1
	At-Risk	556,964	219,942	507,927	200,578
	Virginia Preschool Initiative 11	451,647	178,353	477,455	188,544
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	69,385	27,400	71,623	28,284
	Mentor Teacher Program	2,453	N/A1	2,453	N/A1
	K-3 Primary Class Size Reduction	603,540	238,335	597,047	235,771
	School Breakfast 5	15,598	N/A1	14,965	N/A1
⇨	SOL Algebra Readiness 17	73,434	28,999	64,160	25,336
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	9,847	N/A1
	Alternative Education 4,5	152,141	N/A1	156,666	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	109,402	N/A1	110,475	N/A1
	Career and Technical Education 4,5	24,681	N/A1	24,681	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	78,651	31,059	76,941	30,384
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	25,859	N/A1	95,285	N/A1
⇒	Textbooks <sup>8</sup>	268,949	106,206	244,931	96,722
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,493,022	830,294	2,570,555	805,619

\$7,656,050

Total State & Local Funds

\$24,462,824

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
019	CHARLES CITY COUNTY	731.73	731.73	698.29	698.29
	2012-2014 Composite Index	FY 2	0013	EV (	2014
	0.4483	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01000		11201100000000	1120112001011010
₽	Basic Aid (Net of all Adjustments) 16	1,930,945	1,569,046	1,815,950	1,475,675
	Sales Tax <sup>7</sup>	906,488	N/A1	924,561	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lott	tery in FY 2014
⇒	Vocational Education	85,583	69,543	81,672	66,365
⇨	Gifted Education	18,570	15,090	17,721	14,400
⇨	Special Education	379,877	308,681	362,517	294,574
⇨	Prevention, Intervention, & Remediation	79,528	64,623	75,508	61,357
⇨	VRS Retirement (Includes RHCC) 9	219,207	178,123	209,189	169,983
⇨	Social Security	131,605	106,939	125,205	101,739
⇨	Group Life	8,074	6,561	7,705	6,261
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	8,523	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	3,768,400	2,318,606	3,620,028	2,190,354
Incentiv	ve Programs:	Not Funded	Lin EV 2012	49,053	21,781
	Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup>	Not Funded	N/A1	49,053	21,761 N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	IN/AT
	Inflation & Preschool Costs <sup>13</sup>	38,416	N/A1	34,967	N/A1
	(Split funded - See Lottery Programs below)	·		·	
	EpiPen Grants 14	295	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	192,712	30,800	238,020	52,581
Catego	rical Programs:				
Jalogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	2,988	N/A1	2,988	N/A1
	Special Education - Homebound <sup>5</sup>	232	N/A1	116	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	3,220	0	3,104	0

\$4,228,766

\$2,521,713

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	/-Funded Programs				
	Foster Care 5	3,968	N/A1	0	N/A1
	At-Risk	123,912	100,688	118,664	96,424
	Virginia Preschool Initiative 11	89,375	72,624	89,375	72,624
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	5,167	4,199	5,167	4,199
	Mentor Teacher Program	1,226	N/A1	1,226	N/A1
	K-3 Primary Class Size Reduction	74,705	60,704	76,248	61,958
	School Breakfast <sup>5</sup>	4,087	N/A1	4,157	N/A1
⇨	SOL Algebra Readiness 17	10,581	8,598	8,858	7,198
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	2,586	N/A1
	Alternative Education 4, 5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	3,490	N/A1	3,490	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	10,197	8,286	10,197	8,286
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	3,481	N/A1	5,219	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	36,224	29,435	34,568	28,089
	Subtotal - Lottery-Funded Programs <sup>3</sup>	374,272	284,534	367,614	278,778

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$4,338,603

\$2,633,940

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
020	CHARLOTTE	1,930.25	1,930.25	1,882.23	1,882.23
	2012-2014 Composite Index FY 2013			EV	2014
	2012-2014 Composite Index 0.2365	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇒	Basic Aid (Net of all Adjustments) 16	6,703,408	2,076,432	6,532,789	2,023,616
	Sales Tax <sup>7</sup>	2,012,187	N/A1	1,970,796	N/A1
⇒	Textbooks 8	Funded in Lott	ery in FY 2013	Funded in Lot	
⇒	Vocational Education	198,956	61,628	194,006	60,095
⇒	Gifted Education	67,792	20,999	66,106	20,477
⇒	Special Education	1,183,418	366,573	1,153,977	357,453
⇒	Prevention, Intervention, & Remediation	215,167	66,650	209,814	64,992
⇒	VRS Retirement (Includes RHCC) 9	728,030	225,513	709,919	219,903
	` '	,	·	*	•
⇒	Social Security	436,229	135,125	425,376	131,764
⇒	Group Life	28,001	8,674	27,305	8,458
	Remedial Summer School 5,10	31,540	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	11,604,728	2,961,594	11,290,088	2,886,758
	Subtotal - SOQ Accounts	11,004,720	2,301,334	11,230,000	2,000,130
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	164,093	27,775
	Academic Year Governor's School 4	497,327	N/A1	476,257	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	131,264	N/A1	124,959	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	591	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	206,000	36,000	206,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	835,182	36,000	971,309	63,775
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,754	N/A1
	Virtual Virginia <sup>5</sup>	2,883,638	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup>	11,940	N/A1 N/A1	11,940	N/A1 N/A1
	School Lunch Special Education - Homebound 5	13,125	N/A1 N/A1	14,564	N/A1 N/A1
	Special Education - Homebound Special Education - State-Operated Programs	13,125	N/A1	14,504 ∩	N/A1
	Special Education - State-Operated Programs  Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	2,908,703	0	29,258	0
	Oubtotal - Categorical Accounts	2,000,100	<u> </u>	25,250	•

Lottery	r-Funded Programs				
	Foster Care 5	14,479	N/A1	35,279	N/A1
	At-Risk	276,223	85,562	269,559	83,498
	Virginia Preschool Initiative 11	178,659	55,341	174,078	53,922
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	38,140	11,814	47,674	14,767
	Mentor Teacher Program	1,717	N/A1	1,717	N/A1
	K-3 Primary Class Size Reduction	323,394	100,174	314,577	97,443
	School Breakfast 5	6,541	N/A1	2,453	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	36,550	11,322	31,782	9,845
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	9,243	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	iuve iii F i 2013	9,243	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	9,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	20,727	N/A1	20,727	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	8,650	2,679	7,739	2,397
	Remedial Summer School 5, 10	12,880	N/A1	46,225	N/A1
	(Split funded - See SOQ Programs above)	12,000	IV/AT	40,223	IVAI
$\Rightarrow$	Textbooks <sup>8</sup>	132,239	40,962	128,949	39,943
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,060,058	307,854	1,097,861	301,815
			<b>***</b>	A40.055.711	40.050.010
	Total State & Local Funds	\$16,408,671	\$3,305,448	\$13,388,514	\$3,252,348

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
021	CHESTERFIELD	58,284.48	58,284.48	58,558.52	58,558.52
	2012 2011 Commonite Index	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.3539	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 20 10 Otato Onaro	1 1 2010 20001 Charo	11 2014 Glate Gliaic	1 1 2014 Local Gliaro
₽	Basic Aid (Net of all Adjustments) 16	153,401,201	84,033,314	154,080,273	84,406,421
	Sales Tax <sup>7</sup>	55,779,899	N/A1	56,338,557	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇨	Vocational Education	1,280,358	701,314	1,286,378	704,611
⇨	Gifted Education	1,732,250	948,836	1,740,394	953,298
⇨	Special Education	17,058,894	9,343,975	17,252,605	9,450,080
⇨	Prevention, Intervention, & Remediation	3,087,923	1,691,404	3,102,442	1,699,357
⇨	VRS Retirement (Includes RHCC) 9	15,401,959	8,436,393	15,474,376	8,476,059
⇒	Social Security	9,226,113	5,053,585	9,269,492	5,077,346
⇒	Group Life	564,864	309,403	567,520	310,858
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	962,801	N/A1	Funded in Lot	·
	Subtotal - SOQ Accounts 3	258,496,262	110,518,224	259,112,037	111,078,030
Incentiv	ve Programs:		I. E1(0040	0.504.040	4.070.004
	Compensation Supplement 15	Not Funded		3,584,243	1,072,821
	Academic Year Governor's School  Additional Assistance with Retirement,	1,012,624	N/A1	1,016,842	N/A1
	Inflation & Preschool Costs 13	2,433,377	N/A1	2,291,895	N/A1
	(Split funded - See Lottery Programs below)	0.000	N1/A4	Not Francis	Lin FV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	6,302 <b>Not Funded</b>	N/A1	Not Funded	IN FY 2014
	Technology - VPSA 6	1,714,000	337,600	1,689,200	332,640
	Subtotal - Incentive Accounts <sup>3</sup>	5,166,303	337,600	8,582,180	1,405,461
	Custotal incentive Accounts	5,100,000	,	3,002,100	.,,
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	22,559	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	188,083	N/A1	188,083	N/A1
	Special Education - Homebound <sup>5</sup>	191,587	N/A1	278,585	N/A1
	Special Education - State-Operated Programs 5	832,919	N/A1	1,066,702	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	1,212,588	0	1,555,928	0

.ottery	y-Funded Programs				
•	Foster Care <sup>5</sup>	378,514		516,948	N/A1
	At-Risk	1,986,307	1,087,996	1,997,209	1,093,967
	Virginia Preschool Initiative 11	434,179	237,821	434,179	237,821
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	716,102	392,243	839,151	459,643
	Mentor Teacher Program	31,641	N/A1	31,641	N/A1
	K-3 Primary Class Size Reduction	3,126,583	1,712,580	3,183,164	1,743,572
	School Breakfast <sup>5</sup>	158,688	N/A1	169,263	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	475,083	260,226	476,908	261,225
	Additional Assistance with Retirement,	'	'		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	169,519	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	iave iii i 2013	100,513	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	47,152	N/A1	47,152	N/A1
	Special Education-Regional Tuition 4,5	22,770	N/A1	20,204	N/A1
	Career and Technical Education 4,5	346,925	N/A1	346,925	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	1,900,375	1,040,927	1,972,414	1,080,386
	Remedial Summer School 5, 10	393,170	N/A1	1,357,804	N/A1
	(Split funded - See SOQ Programs above)	393,170	IV/AT	1,337,004	IVAI
$\Rightarrow$	Textbooks <sup>8</sup>	3,379,017	1,850,850	3,394,904	1,859,552
	Subtotal - Lottery-Funded Programs <sup>3</sup>	13,396,506	6,582,643	14,957,385	6,736,166
		<b>^</b>			
	Total State & Local Funds	\$278,271,659	\$117,438,467	\$284,207,529	\$119,219,657

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

CLARKE   2,040.64   2,040.64   1,994.30			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
Standards of Quality Programs:   FY 2013   State Share   FY 2014						Adjusted ADM <sup>2</sup>
Standards of Quality Programs:   Standards of Quality Programs:	022	CLARKE	2,040.64	2,040.64	1,994.30	1,994.30
Standards of Quality Programs:   Standards of Quality Programs:		2012 2014 Composite Index	EV	0012	EV (	2014
Standards of Quality Programs:						FY 2014 Local Share
➡ Basic Aid (Net of all Adjustments)         4,448,641         4,269,186         4,293,532           Sales Tax²         2,247,689         N/A1         2,251,341           ➡ Textbooks *         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         90,685         86,850         88,626           ➡ Gifted Education         48,991         46,919         47,878           ➡ Special Education         513,883         492,153         502,213           ➡ Prevention, Intervention, & Remediation         57,330         54,905         56,028           ➡ VRS Retirement (Includes RHCC) **         456,553         437,247         446,186           ➡ Social Security         273,098         261,550         267,915           ➡ Group Life         16,678         15,972         16,299           Remedial Summer School **.10         8,063         N/A1         Funded in Lottery in FY 2014           Subtotal - SoQ Accounts **         8,161,611         5,664,782         7,970,018           Incentive Programs:         Compensation Supplement **         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs **         68,477         N/A1         62,853           (Split funded - See Lottery Pro	Standar		112010 01010 011010	1 1 2010 20001 Gilaro	TT 2014 Glato Gliaro	1 1 2014 20001 Ondro
Sales Tax   C.247,689   N/A1   C.251,341     ⇒ Textbooks   Funded in Lottery in FY 2013   Funded in Lottery in FY 2014     ⇒ Vocational Education   90,685   86,850   88,626     ⇒ Giffed Education   44,991   46,919   47,878     ⇒ Special Education   513,883   492,153   502,213     ⇒ Prevention, Intervention, & Remediation   57,330   54,905   55,028     ⇒ VRS Retirement (Includes RHCC)   456,553   437,447   446,186     ⇒ Social Security   273,098   261,550   267,915     ⇒ Group Life   16,678   15,972   16,299     Remedial Summer School   5,10   8,063   N/A1   Funded in Lottery in FY 2014     Subtotal - SeQ Lottery Programs below)   8,063   N/A1   Funded in Lottery in FY 2014     Subtotal - SQ Accounts   8,161,611   5,664,782   7,970,018     Incentive Programs:   Not Funded in FY 2013   102,646   Academic Year Governor's School   4			4,448,641	4,269,186	4,293,532	4,121,093
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         90,685         86,850         88,626           ➡ Gifted Education         48,991         46,919         47,878           ➡ Special Education         513,883         492,153         502,213           ➡ Prevention, Intervention, & Remediation         57,330         54,905         56,028           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 456,553         437,247         446,166           ➡ Social Security         273,098         261,550         267,915           ➡ Group Life         16,678         15,972         16,299           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         8,063         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         102,646           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 68,477         N/A1         62,853           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 394         N/A1         Not Funded in FY 2014           Early Reading Specialis			2,247,689	N/A1	2,251,341	N/A1
➡ Gifted Education         48,991         46,919         47,878           ➡ Special Education         513,883         492,153         502,213           ➡ Prevention, Intervention, & Remediation         57,330         54,905         56,028           ➡ VRS Retirement (Includes RHCC) 9         456,553         437,247         446,186           ➡ Social Security         273,098         261,550         267,915           ➡ Group Life         16,678         15,972         16,299           Remedial Summer School 5,10         8,063         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         8,161,611         5,664,782         7,970,018           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         102,646           Academic Year Governor's School 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         68,477         N/A1         62,853           (Split funded - See Lottery Programs below)         EpiPen Grants 14         394         N/A1         N/A1         N/A1           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         0         0           Technology - VPSA 5	⇨		Funded in Lott	tery in FY 2013	Funded in Lot	tery in FY 2014
➡ Gifted Education         48,991         46,919         47,878           ➡ Special Education         513,883         492,153         502,213           ➡ Prevention, Intervention, & Remediation         57,330         54,905         56,028           ➡ VRS Retirement (Includes RHCC) 9         456,553         437,247         446,186           ➡ Social Security         273,098         261,550         267,915           ➡ Group Life         16,678         15,972         16,299           Remedial Summer School 5,10         8,063         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         8,161,611         5,664,782         7,970,018           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         102,646           Academic Year Governor's School 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         68,477         N/A1         62,853           (Split funded - See Lottery Programs below)         EpiPen Grants 14         394         N/A1         N/A1         N/A1           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         0         0           Technology - VPSA 5	⇨	Vocational Education	90,685	86,850	88,626	84,878
➡ Prevention, Intervention, & Remediation         57,330         54,905         56,028           ➡ VRS Retirement (Includes RHCC) 9         456,553         437,247         446,186           ➡ Social Security         273,098         261,550         267,915           ➡ Group Life         16,678         15,972         16,299           Remedial Summer School 5,10         8,063         N/A1         Funded in Lottery in FY 2014           Subtotal - SoQ Accounts 3         8,161,611         5,664,782         7,970,018           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         102,646           Academic Year Governor's School 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         68,477         N/A1         62,853           (Split funded - See Lottery Programs below)         EpiPen Grants 14         394         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         154,000           Technology - VPSA 6         154,000         30,800         319,499           Categorical Programs:           Adult Education 5         0         N/A1	⇨	Gifted Education	48,991	46,919	47,878	45,854
➡ Prevention, Intervention, & Remediation         57,330         54,905         56,028           ➡ VRS Retirement (Includes RHCC) 9         456,553         437,247         446,186           ➡ Social Security         273,098         261,550         267,915           ➡ Group Life         16,678         15,972         16,299           Remedial Summer School 5,10         8,063         N/A1         Funded in Lottery in FY 2014           Subtotal - See Lottery Programs below)         8,161,611         5,664,782         7,970,018           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         102,646           Academic Year Governor's School 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         68,477         N/A1         62,853           (Split funded - See Lottery Programs below)         EpiPen Grants 14         394         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         154,000         30,800         154,000           Technology - VPSA 6         154,000         30,800         319,499         319,499           Categorical Programs:           Adult Educatio	⇨	Special Education	513,883	492,153	502,213	480,976
➡ Social Security         273,098         261,550         267,915           ➡ Group Life         16,678         15,972         16,299           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         8,063         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         0         N/A1         0           EpiPen Grants 14 Early Reading Specialists Initiative         394         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative Technology - VPSA 6         154,000         30,800         154,000           Subtotal - Incentive Accounts 3         222,870         30,800         319,499           Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 School Lunch 5 Special Education - Homebound 6 Special Education - State-Operated Programs 5 0         0         N/A1 N/A1         0           Special Education - State-Operated Programs 5 0         0         N/A1 N/A1         7,798 N/A1	⇨	Prevention, Intervention, & Remediation	57,330	54,905		53,659
➡ Social Security         273,098         261,550         267,915           ➡ Group Life         16,678         15,972         16,299           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         8,063         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         0         N/A1         0           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013 394         N/A1         Not Funded in FY 2014           Technology - VPSA 6         154,000         30,800         154,000           Subtotal - Incentive Accounts 3         222,870         30,800         319,499           Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 School Lunch 5 Special Education - Homebound 5 Special Education - State-Operated Programs 5 0         N/A1 N/A1 N/A1 N/A1 N/A1 N/A1 N/A1 N/A1	⇨	VRS Retirement (Includes RHCC) 9	456,553	437,247	446,186	427,318
Remedial Summer School	⇨	·	273,098	261,550	267,915	256,586
Remedial Summer School	⇨	Group Life	16,678	·	·	15,610
Subtotal - SOQ Accounts 3   8,161,611   5,664,782   7,970,018		Remedial Summer School <sup>5, 10</sup>	,	•	·	
Compensation Supplement   15			8,161,611	5,664,782	7,970,018	5,485,974
Compensation Supplement   15						
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         68,477         N/A1         62,853           (Split funded - See Lottery Programs below)         394         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         154,000           Technology - VPSA 6         154,000         30,800         154,000           Subtotal - Incentive Accounts 3         222,870         30,800         319,499           Categorical Programs:         0         N/A1         2,443           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         8,572         N/A1         8,572           Special Education - Homebound 5         4,062         N/A1         7,798           Special Education - State-Operated Programs 5         0         N/A1         0	Incentiv					
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)  EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> Special Education - State-Operated Programs <sup>6</sup> System (See, 477) N/A1 System (See, 477) N/			i		102,646	53,718
(Split funded - See Lottery Programs below)           EpiPen Grants 14         394         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         154,000         30,800         154,000           Subtotal - Incentive Accounts 3         222,870         30,800         319,499           Categorical Programs:         0         N/A1         2,443           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         8,572         N/A1         8,572           Special Education - Homebound 5         4,062         N/A1         7,798           Special Education - State-Operated Programs 5         0         N/A1         0		Additional Assistance with Retirement,	0	N/A1	0	N/A1
EpiPen Grants   14   394   N/A1   Not Funded in FY 2014     Early Reading Specialists Initiative   Not Funded in FY 2013   0     Technology - VPSA   6   154,000   30,800   154,000     Subtotal - Incentive Accounts   222,870   30,800   319,499      Categorical Programs:			68,477	N/A1	62,853	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013			304	Ν/Λ1	Not Fundos	l in EV 2014
Technology - VPSA 6         154,000         30,800         154,000           Subtotal - Incentive Accounts 3         222,870         30,800         319,499           Categorical Programs:           Adult Education 5         0         N/A1         2,443           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         8,572         N/A1         8,572           Special Education - Homebound 5         4,062         N/A1         7,798           Special Education - State-Operated Programs 5         0         N/A1         0					Not i undec	0
Subtotal - Incentive Accounts         222,870         30,800         319,499           Categorical Programs:           Adult Education 5         0         N/A1         2,443           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         8,572         N/A1         8,572           Special Education - Homebound 5         4,062         N/A1         7,798           Special Education - State-Operated Programs 5         0         N/A1         0					154,000	30,800
Adult Education 5       0       N/A1       2,443         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       8,572       N/A1       8,572         Special Education - Homebound 5       4,062       N/A1       7,798         Special Education - State-Operated Programs 5       0       N/A1       0			222,870	30,800	319,499	84,518
Adult Education 5       0       N/A1       2,443         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       8,572       N/A1       8,572         Special Education - Homebound 5       4,062       N/A1       7,798         Special Education - State-Operated Programs 5       0       N/A1       0						
Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         8,572         N/A1         8,572           Special Education - Homebound 5         4,062         N/A1         7,798           Special Education - State-Operated Programs 5         0         N/A1         0	Categor					21/24
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> N/A1  N/A1  8,572  N/A1  7,798  N/A1  0			-	· ·	2,443	N/A1
School Lunch 5       8,572       N/A1       8,572         Special Education - Homebound 5       4,062       N/A1       7,798         Special Education - State-Operated Programs 5       0       N/A1       0			-	· ·	0	N/A1
Special Education - Homebound <sup>5</sup> 4,062 N/A1 7,798 Special Education - State-Operated Programs <sup>6</sup> 0 N/A1 0			-		0 570	N/A1
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0			·			N/A1
					7,798	N/A1
			-		0	N/A1
Special Education - Jails <sup>5</sup> 0 N/A1 0			Ŭ		0	N/A1
Subtotal - Categorical Accounts 3 12,635 0 18,814		Subtotal - Categorical Accounts	12,635	0	18,814	0

\$8,581,279

\$5,755,277

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care 5	14,089	N/A1	11,724	N/A1
	At-Risk	23,631	22,632	23,010	22,037
	Virginia Preschool Initiative 11	39,842	38,157	39,842	38,157
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	16,343	15,652	22,880	21,912
	Mentor Teacher Program	1,717	N/A1	1,717	N/A1
	K-3 Primary Class Size Reduction	0	0	0	0
	School Breakfast 5	0	N/A1	0	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	8,405	8,050	8,327	7,975
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	4,649	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	53,976	N/A1	18,660	N/A1
	Career and Technical Education 4,5	6,159	N/A1	6,159	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	6,855	6,565	7,478	7,162
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	3,293	N/A1	29,235	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	93,531	89,576	91,407	87,542
	Subtotal - Lottery-Funded Programs <sup>3</sup>	275,700	180,632	272,947	184,785

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$8,672,816

\$5,876,214

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

023         CRAIG         677.89         677.89         671.58           2012-2014 Composite Index         FY 2013         FY 2014			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
2012-2014 Composite Index		DIVISION	Unadjusted ADM <sup>2</sup>	•	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
Standards of Quality Programs:	023	CRAIG	677.89	677.89	671.58	671.58
Standards of Quality Programs:   Description	ľ	2012 2014 Composite Index	EV	0012	EV (	2014
Standards of Quality Programs:	-					FY 2014 Local Share
⇔ Basic Aid (Net of all Adjustments)         2,068,302         956,858         2,021,970           Sales Tax²         757,466         N/A1         792,038           ⇔ Textbooks 8         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ⇔ Vocational Education         88,523         40,954         87,699           ⇔ Gifted Education         21,320         9,863         21,121           ⇔ Special Education         288,744         133,582         287,434           ⇔ Prevention, Intervention, & Remediation         55,617         25,730         54,640           ⇔ VRS Retirement (Includes RHCC) 8         221,540         102,491         219,478           ⇔ Social Security         132,553         61,323         131,320           ⇔ Group Life         8,343         3,859         8,265           Remedial Summer School 5,10         16,762         N/A1         Funded in Lottery in FY 2014           Subtotal - SQA Accounts 3         3,659,170         1,334,660         3,623,965           Incentive Programs:         Compensation Supplement 5         N/A1         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 5         38,923         N/A1         35,694           (Split funded - See Lottery Programs below)	Standard		1 1 2010 Glate Gliare	1 1 2010 Local ollare	1 1 2014 State Share	1 1 2014 Local Ollaic
Sales Tax   Totatbooks   Funded in Lottery in FY 2013   Funded in Lottery in FY 2014		40	2,068,302	956,858	2,021,970	935,423
□ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           □ Vocational Education         88,523         40,954         87,699           □ Giffed Education         21,320         9,863         21,121           □ Special Education         288,744         133,582         287,434           □ Prevention, Intervention, & Remediation         55,617         25,730         54,640           □ VRS Retirement (Includes RHCC) <sup>9</sup> 221,540         102,491         219,478           □ Social Security         132,553         61,323         131,320           □ Group Life         8,343         3,859         8,265           Remedial Summer School <sup>6,10</sup> 16,762         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         16,762         N/A1         Funded in Lottery in FY 2014           Notes a Compensation Supplement <sup>15</sup> Not Funded in FY 2013         51,532           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 38,923         N/A1         35,694           (Split funded - See Lottery Programs below)         197         N/A1         Not Funded in FY 2013           Early Re						N/A1
			Funded in Lot	tery in FY 2013	Funded in Lot	tery in FY 2014
➡ Gifted Education         21,320         9,863         21,121           ➡ Special Education         288,744         133,582         287,434           ➡ Prevention, Intervention, & Remediation         55,617         25,730         54,640           ➡ VRS Retirement (Includes RHCC)         9         221,540         102,491         219,478           ➡ Social Security         132,553         61,323         131,320           ➡ Group Life         8,343         3,859         8,265           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         16,762         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 3,659,170         1,334,660         3,623,965           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         51,532           Academic Year Governor's School <sup>4</sup> 0         N/A1         35,694           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 197         N/A1         N/A1         N/A1         N/A1         N/A1         N/A1         N/A1         N/A1         N/A1         Learly Reading Specialists Initiative         N/A1         N/A1         0         102,000         20,400         102,000         102,000         102,000 <td< td=""><td>⇒</td><td>Vocational Education</td><td>88,523</td><td>40,954</td><td>87,699</td><td>40,572</td></td<>	⇒	Vocational Education	88,523	40,954	87,699	40,572
➡ Prevention, Intervention, & Remediation         55,617         25,730         54,640           ➡ VRS Retirement (Includes RHCC) 9         221,540         102,491         219,478           ➡ Social Security         132,553         61,323         131,320           ➡ Group Life         8,343         3,859         8,265           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         16,762         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         51,532           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13         38,923         N/A1         35,694           (Split funded - See Lottery Programs below)         EpiPen Grants 14         197         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         102,000         20,400         102,000           Subtotal - Incentive Accounts 3         141,120         20,400         102,000         189,226           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Viriginia 5         0         N/A1	⇨	Gifted Education		9,863		9,771
➡ Prevention, Intervention, & Remediation         55,617         25,730         54,640           ➡ VRS Retirement (Includes RHCC) 9         221,540         102,491         219,478           ➡ Social Security         132,553         61,323         131,320           ➡ Group Life         8,343         3,859         8,265           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         16,762         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         51,532           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13         38,923         N/A1         35,694           (Split funded - See Lottery Programs below)         EpiPen Grants 14         197         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         102,000         20,400         102,000           Subtotal - Incentive Accounts 3         141,120         20,400         102,000         189,226           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Viriginia 5         0         N/A1	⇒	Special Education	288.744	133.582	287.434	132,975
➡ VRS Retirement (Includes RHCC) 0         221,540         102,491         219,478           ➡ Social Security         132,553         61,323         131,320           ➡ Group Life         8,343         3,859         8,265           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         16,762         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         3,659,170         1,334,660         3,623,965           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         51,532           Academic Year Governor's School 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         38,923         N/A1         35,694           (Split funded - See Lottery Programs below)         EpiPen Grants 14         197         N/A1         Not Funded in FY 2013           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         102,000           Technology - VPSA 6         102,000         20,400         102,000           Subtotal - Incentive Accounts 3         141,120         20,400         189,226           Categorical Programs:           Adult Education 5         0		'	,	•	· · · · · · · · · · · · · · · · · · ·	25,278
➡ Social Security         132,553         61,323         131,320           ➡ Group Life         8,343         3,859         8,265           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         16,762         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 3,659,170         1,334,660         3,623,965           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         51,532           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 38,923         N/A1         35,694           EpiPen Grants <sup>14</sup> 197         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         0           Technology - VPSA <sup>6</sup> 102,000         20,400         102,000           Subtotal - Incentive Accounts <sup>3</sup> 141,120         20,400         189,226           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         0           Virtual Virginia <sup>5</sup> 0         N/A1         0           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0 <td></td> <td>'</td> <td>,</td> <td>,</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>101,537</td>		'	,	,	· · · · · · · · · · · · · · · · · · ·	101,537
⇔ Group Life         8,343         3,859         8,265           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         16,762         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         3,659,170         1,334,660         3,623,965           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         51,532           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         N/A1         Not Funded in FY 2013           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013         N/A1         Not Funded in FY 2014           Technology - VPSA 6 Technology - VPSA 6 Subtotal - Incentive Accounts 3         141,120         20,400         189,226           Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 American Indian Treaty Commitment 5 A,108         0 N/A1         N/A1 0 N/A1         0 0 N/A1           School Lunch 5 Special Education - Homebound 5 Special Education - State-Operated Programs 5 On N/A1         0 N/A1         N/A1 0 0		•	,	,	· · · · · · · · · · · · · · · · · · ·	60,752
Remedial Summer School   5,10   (Split funded - See Lottery Programs below)   16,762   N/A1   Funded in Lottery in FY 2014		•	·	·		3,824
Capit funded - See Lottery Programs below	-	•	,	•		
Incentive Programs:			16,762	N/A1	Funded in Lot	tery in FY 2014
Not Funded in FY 2013   51,532		Subtotal - SOQ Accounts 3	3,659,170	1,334,660	3,623,965	1,310,132
Not Funded in FY 2013   51,532						
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs. 13         38,923         N/A1         35,694           (Split funded - See Lottery Programs below)         EpiPen Grants. 14         Not Funded in FY 2013         0           Early Reading Specialists Initiative         Not Funded in FY 2013         0         102,000           Technology - VPSA. 6         102,000         20,400         102,000           Subtotal - Incentive Accounts. 3         141,120         20,400         189,226           Categorical Programs:         0         N/A1         0           Virtual Virginia. 5         0         N/A1         0           American Indian Treaty Commitment. 5         0         N/A1         0           School Lunch. 5         4,108         N/A1         4,108           Special Education Homebound. 5         3,204         N/A1         1,640           Special Education State-Operated Programs. 6         0         N/A1         0			Not Fundos	Lin EV 2012	51 522	13,027
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)  EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Categorical Programs:  Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> O N/A1 Special Education - State-Operated Programs <sup>5</sup> O N/A1 Special Education - State-Operated Programs <sup>5</sup> O N/A1					01,002	N/A1
Inflation & Preschool Costs   13   38,923   N/A1   35,694     (Split funded - See Lottery Programs below)     EpiPen Grants   14   197   N/A1   Not Funded in FY 2014     Early Reading Specialists Initiative   Not Funded in FY 2013   0     Technology - VPSA   6   102,000   20,400   102,000     Subtotal - Incentive Accounts   141,120   20,400   189,226      Categorical Programs:			U	19/74.1	U	IV/AT
(Split funded - See Lottery Programs below)           EpiPen Grants 14         197         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         102,000         20,400         102,000           Subtotal - Incentive Accounts 3         141,120         20,400         189,226           Categorical Programs:         Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         4,108         N/A1         4,108           Special Education - Homebound 5         3,204         N/A1         1,640           Special Education - State-Operated Programs 5         0         N/A1         0		,	38,923	N/A1	35,694	N/A1
Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         102,000         20,400         102,000           Subtotal - Incentive Accounts 3         141,120         20,400         189,226           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         4,108         N/A1         4,108           Special Education - Homebound 5         3,204         N/A1         1,640           Special Education - State-Operated Programs 6         0         N/A1         0						
Technology - VPSA 6         102,000         20,400         102,000           Subtotal - Incentive Accounts 3         141,120         20,400         189,226           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         4,108         N/A1         4,108           Special Education - Homebound 5         3,204         N/A1         1,640           Special Education - State-Operated Programs 6         0         N/A1         0					Not Funded	l in FY 2014
Subtotal - Incentive Accounts 3         141,120         20,400         189,226           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         4,108         N/A1         4,108           Special Education - Homebound 5         3,204         N/A1         1,640           Special Education - State-Operated Programs 5         0         N/A1         0					0	0
Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 School Lunch 5 A,108 Special Education - Homebound 5 Special Education - State-Operated Programs 5 O N/A1 1,640 N/A1 Special Education - State-Operated Programs 5 O N/A1 O			•	·	·	20,400
Adult Education 5       0       N/A1       0         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       4,108       N/A1       4,108         Special Education - Homebound 5       3,204       N/A1       1,640         Special Education - State-Operated Programs 5       0       N/A1       0		Subtotal - Incentive Accounts 3	141,120	20,400	189,226	33,427
Adult Education 5       0       N/A1       0         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       4,108       N/A1       4,108         Special Education - Homebound 5       3,204       N/A1       1,640         Special Education - State-Operated Programs 5       0       N/A1       0	Categori	cal Programs:				
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>6</sup> N/A1  N/A1  1,640  N/A1  0			0	N/A1	0	N/A1
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>6</sup> Annual M/A1  N/A1  N/A1  1,640  N/A1  0		Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
Special Education - Homebound <sup>5</sup> 3,204 N/A1 1,640 Special Education - State-Operated Programs <sup>6</sup> 0 N/A1 0			0	N/A1	0	N/A1
Special Education - State-Operated Programs <sup>4</sup> 0 N/A1 0		School Lunch 5	4,108	N/A1	4,108	N/A1
		Special Education - Homebound <sup>5</sup>	3,204	N/A1	1,640	N/A1
Special Education - Jails <sup>5</sup> 0 N/A1 0			0		0	N/A1
					0	N/A1
Subtotal - Categorical Accounts <sup>3</sup> 7,312 0 5,747		Subtotal - Categorical Accounts <sup>3</sup>	7,312	0	5,747	0

\$4,118,153

\$1,430,501

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	3,124	N/A1	3,348	N/A1
	At-Risk	46,234	21,389	45,838	21,206
	Virginia Preschool Initiative 11	0	0	0	0
⇒	Early Reading Intervention <sup>17</sup>	10,673	4,938	14,942	6,913
	Mentor Teacher Program	981	N/A1	981	N/A1
	K-3 Primary Class Size Reduction	67,385	31,174	73,129	33,832
	School Breakfast 5	2,558	N/A1	2,520	N/A1
⇨	SOL Algebra Readiness 17	8,741	4,044	8,741	4,044
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	2,640	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	0	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	77,451	N/A1	70,807	N/A1
	Career and Technical Education 4,5	5,022	N/A1	5,022	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	0	0	4,077	1,886
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	6,845	N/A1	18,110	N/A1
⇨	Textbooks <sup>8</sup>	41,587	19,240	41,200	19,061
	Subtotal - Lottery-Funded Programs <sup>3</sup>	270,601	80,785	299,214	86,942

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$4,078,203

\$1,435,845

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

Column			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
Standards of Quality Programs:   Standards of Quality Programs   Standards of Qua						Adjusted ADM <sup>2</sup>
Standards of Quality Programs:   Sales Tax   7	024	CULPEPER	7,666.87	7,666.87	7,849.73	7,849.73
Standards of Quality Programs:   Standards of Quality Programs:   Sales Tax   7		2012 2014 Composite Index	EV 3	0013	EV 4	2014
Standards of Quality Programs:						FY 2014 Local Share
➡ Basic Aid (Net of all Adjustments)         16         20,389,751         11,822,083         20,893,196           Sales Tax <sup>2</sup> 7,882,740         N/A1         7,823,508           ➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         601,978         348,714         616,336           ➡ Special Education         2,058,377         1,192,376         2,142,264           ➡ Prevention, Intervention, & Remediation         577,705         334,653         591,483           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 2,106,923         1,220,498         2,157,175           ➡ Social Security         1,262,212         731,174         1,292,317           ➡ Group Life         77,675         44,995         79,527           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         21,054         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 35,206,584         15,826,667         35,829,417           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         499,545           Academic Year Governor's School <sup>4</sup> 0         N/A1         336,841           (Split funded - See Lottery Programs below)         985         N/A1 <th>Standar</th> <th></th> <th>11201001000</th> <th>1120102000.0110.0</th> <th>112011000000</th> <th>1120112000.010.0</th>	Standar		11201001000	1120102000.0110.0	112011000000	1120112000.010.0
□ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           □ Vocational Education         601,978         348,714         616,336           □ Gifted Education         228,169         132,174         233,611           □ Special Education         2,058,377         1,192,376         2,142,264           □ Prevention, Intervention, & Remediation         577,705         334,653         591,483           □ VRS Retirement (Includes RHCC) <sup>9</sup> 2,106,923         1,220,498         2,157,175           □ Social Security         1,262,212         731,174         1,292,317           □ Group Life         77,675         44,995         79,527           Remedial Summer School <sup>5,10</sup> 21,054         N/A1         Funded in Lottery in FY 2014           (Split tunded - See Lottery Programs below)         21,054         N/A1         Funded in Lottery in FY 2014           Inflation & Preschool Costs <sup>13</sup> 35,206,584         15,826,667         35,829,417           Incentive Programs:         O         N/A1         0           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         499,545           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 353,732         N/A1         N/A1         N/A 1		40	20,389,751	11,822,083	20,893,196	12,111,236
□ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           □ Vocational Education         601,978         348,714         616,336           □ Gifted Education         228,169         132,174         233,611           □ Special Education         2,058,377         1,192,376         2,142,264           □ Prevention, Intervention, & Remediation         577,705         334,653         591,483           □ VRS Retirement (Includes RHCC) <sup>9</sup> 2,106,923         1,220,498         2,157,175           □ Social Security         1,262,212         731,174         1,292,317           □ Group Life         77,675         44,995         79,527           Remedial Summer School <sup>5,10</sup> 21,054         N/A1         Funded in Lottery in FY 2014           (Split tunded - See Lottery Programs below)         21,054         N/A1         Funded in Lottery in FY 2014           Inflation & Preschool Costs <sup>13</sup> 35,206,584         15,826,667         35,829,417           Incentive Programs:         O         N/A1         0           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         499,545           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 353,732         N/A1         N/A1         N/A 1		Sales Tax 7	7,882,740	N/A1	7,823,508	N/A1
➡ Gifted Education         228,169         132,174         233,611           ➡ Special Education         2,058,377         1,192,376         2,142,264           ➡ Prevention, Intervention, & Remediation         577,705         334,653         591,483           ➡ VRS Retirement (Includes RHCC) 9         2,106,923         1,220,498         2,157,175           ➡ Social Security         1,262,212         731,174         1,292,317           ➡ Group Life         77,675         44,995         79,527           Remedial Summer School 5,10         21,054         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         21,054         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         499,545           Academic Year Governor's School 4         0         N/A1         36,841           (Split funded - See Lottery Programs below)         985         N/A1         336,841           (Split funded - See Lottery Programs below)         985         N/A1         N/A1 * Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         N/A1 * Not Funded in FY 2014           Technology - VPSA 6         310,000         62,000	⇨		Funded in Lott	tery in FY 2013	Funded in Lot	tery in FY 2014
	⇨	Vocational Education	601,978	348,714	616,336	357,031
➡ Prevention, Intervention, & Remediation         577,705         334,653         591,483           ➡ VRS Retirement (Includes RHCC)         9         2,106,923         1,220,498         2,157,175           ➡ Social Security         1,262,212         731,174         1,292,317           ➡ Group Life         77,675         44,995         79,527           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         21,054         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         499,545           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 353,732         N/A1         336,841           (Split funded - See Lottery Programs below)         Poil Fen Grants <sup>14</sup> 985         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         446,000           Technology - VPSA <sup>6</sup> 310,000         62,000         446,000           Subtotal - Incentive Accounts <sup>3</sup> 664,717         62,000         1,282,386           Categorical Programs:	⇨	Gifted Education	228,169	132,174	233,611	135,326
➡ VRS Retirement (Includes RHCC) 9         2,106,923         1,220,498         2,157,175           ➡ Social Security         1,262,212         731,174         1,292,317           ➡ Group Life         77,675         44,995         79,527           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         21,054         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         499,545           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         336,841           EpiPen Grants 14 Early Reading Specialists Initiative         985 Not Funded in FY 2013         N/A1         Not Funded in FY 2014           Technology - VPSA 6 Subtotal - Incentive Accounts 3         310,000         62,000         446,000           Subtotal - Incentive Accounts 3 Not Funded in FY 2013         0         N/A1         0           Adult Education 5 Virtual Virginia 5 Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 0 N/A1         0         N/A1         0           School Lunch 3 School Lunch 5 Special Education - Homebound 5 Special Education - State-Operated Programs 5 0 N/A1         0         N/A1         49,253 0 N/A1	⇨	Special Education	2,058,377	1,192,376	2,142,264	1,240,970
➡ Social Security         1,262,212         731,174         1,292,317           ➡ Group Life         77,675         44,995         79,527           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         21,054         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 35,206,584         15,826,667         35,829,417           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         499,545           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 353,732         N/A1         336,841           EpiPen Grants <sup>14</sup> 985         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         985         N/A1         Not Funded in FY 2013           Technology - VPSA <sup>6</sup> 310,000         62,000         446,000           Subtotal - Incentive Accounts <sup>3</sup> 664,717         62,000         1,282,386           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         0           Virtual Virginia <sup>5</sup> 0         N/A1         0	⇨	Prevention, Intervention, & Remediation	577,705	334,653	591,483	342,634
➡ Group Life         77,675         44,995         79,527           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         21,054         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         336,841           EpiPen Grants 14 Early Reading Specialists Initiative         985 310,000         N/A1         Not Funded in FY 2013 N/A1         N/A1 Not Funded in FY 2014 Not Funded in FY 2013 0           Technology - VPSA 6 310,000         310,000         62,000         446,000 446,000           Categorical Programs:           Adult Education 5 Virtual Virginia 5 Adult Education 5 Virtual Virginia 6 American Indian Treaty Commitment 5 38,117 Special Education - Homebound 5 38,117 Special Education - Homebound 5 N/A1         N/A1 49,253 47,302 N/A1         0 N/A1 49,253 9,000	⇨	VRS Retirement (Includes RHCC) 9	2,106,923	1,220,498	2,157,175	1,249,608
Remedial Summer School   5,10   (Split funded - See Lottery Programs below)   21,054   N/A1   Funded in Lottery in FY 2014	⇨	Social Security	1,262,212	731,174	1,292,317	748,613
Subtotal - See Lottery Programs below	⇨	Group Life	77,675	44,995	79,527	46,068
Incentive Programs:			21,054	N/A1	Funded in Lot	tery in FY 2014
Not Funded in FY 2013   499,545   0		Subtotal - SOQ Accounts <sup>3</sup>	35,206,584	15,826,667	35,829,417	16,231,486
Not Funded in FY 2013   499,545   0						
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         353,732         N/A1         336,841           (Split funded - See Lottery Programs below)         885         N/A1         Not Funded in FY 2014           EpiPen Grants 14         985         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         310,000         62,000         446,000           Subtotal - Incentive Accounts 3         664,717         62,000         1,282,386           Categorical Programs:         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         38,117         N/A1         38,117           Special Education - Homebound 5         47,302         N/A1         49,253           Special Education - State-Operated Programs 5         0         N/A1         0	incentiv		Not Eundoo	Lin EV 2012	100 515	158,130
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)  EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> Additional Assistance with Retirement, 353,732 N/A1  353,732 N/A1  353,732 N/A1  366,41  Not Funded in FY 2014  Not Funded in FY 2013  62,000 446,000  446,000  52,000 1,282,386  Categorical Programs:  0 N/A1 0			i		199,040	N/A1
Inflation & Preschool Costs   13   353,732   N/A1   336,841     (Split funded - See Lottery Programs below)     EpiPen Grants   14   985   N/A1   Not Funded in FY 2014     Early Reading Specialists Initiative   Not Funded in FY 2013   0     Technology - VPSA   6   310,000   62,000   446,000     Subtotal - Incentive Accounts   664,717   62,000   1,282,386      Categorical Programs:			O	14/74.1	V	14/74.1
EpiPen Grants   14		•	353,732	N/A1	336,841	N/A1
Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         310,000         62,000         446,000           Subtotal - Incentive Accounts 3         664,717         62,000         1,282,386           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         38,117         N/A1         38,117           Special Education - Homebound 5         47,302         N/A1         49,253           Special Education - State-Operated Programs 5         0         N/A1         0						
Technology - VPSA 6         310,000         62,000         446,000           Subtotal - Incentive Accounts 3         664,717         62,000         1,282,386           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         38,117         N/A1         38,117           Special Education - Homebound 5         47,302         N/A1         49,253           Special Education - State-Operated Programs 5         0         N/A1         0					Not Funded	I in FY 2014
Subtotal - Incentive Accounts 3         664,717         62,000         1,282,386           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         38,117         N/A1         38,117           Special Education - Homebound 5         47,302         N/A1         49,253           Special Education - State-Operated Programs 5         0         N/A1         0			i i		0	0
Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 School Lunch 5 School Lunch 5 Special Education - Homebound 5 Appearance 5 Programs 5 Appearance 6 N/A1 Appearance 7 Appearance 7 N/A1 Appearance 7 Appearance 7 N/A1 Appe			· · · · · · · · · · · · · · · · · · ·	·	•	89,200
Adult Education 5       0       N/A1       0         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       38,117       N/A1       38,117         Special Education - Homebound 5       47,302       N/A1       49,253         Special Education - State-Operated Programs 5       0       N/A1       0		Subtotal - Incentive Accounts	664,717	62,000	1,282,386	247,330
Adult Education 5       0       N/A1       0         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       38,117       N/A1       38,117         Special Education - Homebound 5       47,302       N/A1       49,253         Special Education - State-Operated Programs 5       0       N/A1       0	Categor	ical Programs:				
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> O  N/A1  0  N/A1  38,117  47,302  N/A1  49,253  N/A1  0			0	N/A1	0	N/A1
School Lunch 5       38,117       N/A1       38,117         Special Education - Homebound 5       47,302       N/A1       49,253         Special Education - State-Operated Programs 5       0       N/A1       0		Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
Special Education - Homebound <sup>5</sup> 47,302 N/A1 49,253 Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0		American Indian Treaty Commitment 5	0	N/A1	0	N/A1
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0		School Lunch <sup>5</sup>	· ·	N/A1		N/A1
			47,302		49,253	N/A1
Special Education - Jails <sup>5</sup> 175 N/A1 469			-		0	N/A1
		Special Education - Jails <sup>5</sup>				N/A1
Subtotal - Categorical Accounts <sup>3</sup> 85,594 0 87,839		Subtotal - Categorical Accounts <sup>3</sup>	85,594	0	87,839	0

\$40,810,846

\$18,010,749

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	93,484	N/A1	104,646	N/A1
	At-Risk	450,841	261,163	459,004	265,892
	Virginia Preschool Initiative 11	391,318	226,683	402,715	233,285
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	127,633	73,935	135,737	78,630
	Mentor Teacher Program	10,056	N/A1	10,056	N/A1
	K-3 Primary Class Size Reduction	784,865	454,656	815,310	472,293
	School Breakfast 5	13,869	N/A1	5,040	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	80,841	46,830	82,963	48,059
	Additional Assistance with Retirement,	·			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	24,914	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	22,115	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	667,771	N/A1	738,016	N/A1
	Career and Technical Education 4,5	20,050	N/A1	20,050	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	271,531	157,292	302,817	175,416
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	8,597	N/A1	48,220	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	435,609	252,339	445,998	258,358
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,378,580	1,472,898	3,611,204	1,531,933

\$17,361,565

Total State & Local Funds

\$39,335,474

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
025	CUMBERLAND	1,306.85	1,306.85	1,339.90	1,339.90
	2012 2011 Commonite Index	FY 2	0043	EV	2014
	2012-2014 Composite Index 0.2971	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otate Onare	1 1 2010 Local Ollare	1 1 2014 State Share	TT 2014 Eoodi Ollare
⇒	Basic Aid (Net of all Adjustments) 16	3,978,845	1,682,937	4,131,967	1,747,702
	Sales Tax <sup>7</sup>	1,525,741	N/A1	1,494,953	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	56,034	23,684	57,451	24,283
⇨	Gifted Education	42,255	17,860	43,324	18,312
⇨	Special Education	396,829	167,731	408,748	172,769
⇒	Prevention, Intervention, & Remediation	195,659	82,700	200,607	84,792
⇒	VRS Retirement (Includes RHCC) 9	408,770	172,778	419,108	177,148
⇨	Social Security	245,262	103,667	251,465	106,289
⇒	Group Life	15,616	6,601	16,011	6,767
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	73,654	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	6,938,665	2,257,958	7,023,634	2,338,062
Incentiv	ve Programs:	Alad Francisco	I In EV 0040	00.000	00.054
	Compensation Supplement 15	Not Funded		99,380	22,954
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	102,456	N/A1	94,475	N/A1
	(Split funded - See Lottery Programs below)	225	21/24		
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	295 <b>Not Funde</b> d	N/A1	<b>Not Funded</b> 41,699	1 In FY 2014 17,625
	Technology - VPSA <sup>6</sup>	128,000	25,600	174,400	34,880
	Subtotal - Incentive Accounts <sup>3</sup>	230,751	25,600 25,600	409,954	<b>75,459</b>
	Subtotal - Incentive Accounts	230,731	25,000	+00,004	10,400
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,064	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	8,808	N/A1	8,808	N/A1
	Special Education - Homebound <sup>5</sup>	5,245	N/A1	16,585	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	14,053	0	27,457	0

\$8,405,614

\$2,760,819

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care 5	2,765	N/A1	0	N/A1
	At-Risk	265,481	112,213	272,252	115,075
	Virginia Preschool Initiative 11	210,870	89,130	210,870	89,130
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	26,334	11,131	24,140	10,203
	Mentor Teacher Program	1,226	N/A1	1,226	N/A1
	K-3 Primary Class Size Reduction	229,359	96,945	180,199	76,166
	School Breakfast 5	7,025	N/A1	6,314	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	22,467	9,496	29,156	12,324
	Additional Assistance with Retirement,	·	•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	Funded in Incentive in FY 2013		N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	11,058	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	2,774	N/A1	2,774	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	22,632	9,566	20,536	8,680
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	30,077	N/A1	97,747	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	82,425	34,839	84,509	35,720
	Subtotal - Lottery-Funded Programs 3	914,493	363,320	944,570	347,298

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$8,097,963

\$2,646,878

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
026	DICKENSON	2,272.20	2,272.20	2,219.97	2,219.97
	0040 0044 0	FY 2	2042	EV	2014
	2012-2014 Composite Index 0.2547	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	7,518,338	2,569,329	7,330,711	2,505,209
	Sales Tax <sup>7</sup>	2,229,930	N/A1	2,196,317	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	
⇨	Vocational Education	596,102	203,713	582,399	199,030
⇨	Gifted Education	77,900	26,622	76,109	26,010
⇒	Special Education	801,012	273,739	785,908	268,578
⇒	Prevention, Intervention, & Remediation	287,890	98,384	281,272	96,122
⇒	VRS Retirement (Includes RHCC) 9	829,801	283,577	810,726	277,059
	` '	,	•	*	
⇒	Social Security	497,880	170,146	486,436	166,235
⇒	Group Life	30,482	10,417	29,782	10,178
	Remedial Summer School 5,10	11,765	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	12,881,100	3,635,927	12,579,660	3,548,421
	Subtotal - SOQ Accounts	12,001,100	3,033,321	12,313,000	3,340,421
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	182,786	34,134
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	110,612	N/A1	101,312	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	788	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	232,000	46,400	206,000	41,200
	Subtotal - Incentive Accounts <sup>3</sup>	343,400	46,400	490,098	75,334
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	3,976	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0 15,814	N/A1	0 15,814	N/A1
	School Lunch <sup>5</sup>	13,181	N/A1 N/A1	15,814	N/A1 N/A1
	Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup>	13,181	N/A1	11,603	N/A1 N/A1
	Special Education - State-Operated Programs 1 Special Education - Jails 5	0	N/A1	0	N/A1
<u> </u>	Subtotal - Categorical Accounts <sup>3</sup>	28,995	0	31,393	0
	Oublotal - Calegorical Accounts	20,000		01,000	

\$14,310,113

\$4,003,695

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	11,351	N/A1	16,451	N/A1
	At-Risk	311,528	106,462	304,420	104,033
	Virginia Preschool Initiative 11	237,005	80,994	232,534	79,467
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	46,538	15,904	53,519	18,290
	Mentor Teacher Program	2,208	N/A1	2,208	N/A1
	K-3 Primary Class Size Reduction	349,523	119,447	337,046	115,183
	School Breakfast 5	9,026	N/A1	6,908	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	38,116	13,026	35,789	12,231
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	7,493	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	32,302	N/A1	32,302	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	0	0	0	0
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	4,804	N/A1	23,972	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	151,955	51,929	148,462	50,736
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,202,215	387,762	1,208,963	379,940

\$4,070,089

Total State & Local Funds

\$14,455,709

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

NUM	DIVISION				
007		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
027	DINWIDDIE	4,436.89	4,436.89	4,389.14	4,389.14
	0040 0044 O	FY 2	1042	EV	204.4
	2012-2014 Composite Index 0.2850	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standar	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 Otate Offare	1 1 2014 Local Offare
⇨	Basic Aid (Net of all Adjustments) 16	13,632,260	5,433,894	13,535,619	5,395,567
	Sales Tax 7	4,418,164	N/A1	4,317,460	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lott	
⇨	Vocational Education	371,168	147,948	367,174	146,356
⇒	Gifted Education	145,929	58,168	144,359	57,542
⇒	Special Education	1,776,531	708,128	1,757,412	700,507
⇒	Prevention, Intervention, & Remediation	485,374	193,471	477,012	190,138
⇒	VRS Retirement (Includes RHCC) 9	1,433,914	571,560	1,418,482	565,409
⇒	Social Security	859,714	342,683	850,462	338,995
⇒	Group Life	53,930	21,497	53,350	21,265
7	Remedial Summer School 5, 10	55,950	21,497	55,550	21,205
	(Split funded - See Lottery Programs below)	27,856	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	23,204,840	7,477,349	22,921,330	7,415,779
Incentiv	re Programs:				
	Compensation Supplement 15	Not Funded		326,048	71,018
	Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	231,651	N/A1	219,613	N/A1
	(Split funded - See Lottery Programs below)	201,001	19711	210,010	1070
	EpiPen Grants <sup>14</sup>	788	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative	Not Funded	in FY 2013	0	0
	<u>Technology - VPSA</u> <sup>6</sup>	258,000	51,600	392,800	78,560
	Subtotal - Incentive Accounts <sup>3</sup>	490,439	51,600	938,461	149,578
Catagor	rical Dragrama				
Categor	rical Programs:  Adult Education <sup>5</sup>	0	N/A1	2,916	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	2,910	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	20,756	N/A1	20,756	N/A1
	Special Education - Homebound <sup>5</sup>	64,967	N/A1	85,737	N/A1
	Special Education - State-Operated Programs 5	96,216	N/A1	107,688	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	181,938	0	217,097	0

\$26,098,644

\$8,325,628

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	10,114	N/A1	0	N/A1
	At-Risk	592,313	236,097	586,314	233,706
	Virginia Preschool Initiative 11	137,280	54,720	137,280	54,720
⇨	Early Reading Intervention <sup>17</sup>	84,827	33,812	102,686	40,931
	Mentor Teacher Program	4,170	N/A1	4,170	N/A1
	K-3 Primary Class Size Reduction	692,639	276,087	679,969	271,037
	School Breakfast 5	17,739	N/A1	15,438	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	73,133	29,151	70,901	28,261
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	16,244	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	18,958	N/A1	18,958	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	32,827	13,085	48,600	19,372
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	11,375	N/A1	51,744	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	284,657	113,465	281,594	112,244
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,967,891	756,417	2,021,756	760,271

\$8,285,366

Total State & Local Funds

\$25,845,108

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
028	ESSEX	1,530.01	1,530.01	1,502.91	1,502.91
	2012 2011 2	FY 2	2040	EV	2011
	2012-2014 Composite Index 0.4364	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	r i zu is state stiale	T 1 2013 LOCAL SHALE	1 1 2014 State Share	1 1 2014 LOCAl Share
⇨	Basic Aid (Net of all Adjustments) 16	3,797,874	2,940,802	3,712,042	2,874,651
	Sales Tax <sup>7</sup>	1,673,219	N/A1	1,684,825	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	
⇨	Vocational Education	81,057	62,763	79,622	61,652
⇒	Gifted Education	39,666	30,714	38,964	30,170
⇒	Special Education	498,417	385,928	489,589	379,093
⇒	Prevention, Intervention, & Remediation	216,441	167,592	212,607	164,623
	·	400,114	·	393,027	304,324
⇒	VRS Retirement (Includes RHCC) 9	,	309,811	*	· · · · · · · · · · · · · · · · · · ·
⇒	Social Security	239,723	185,620	235,477	182,332
→	Group Life	14,659	11,351	14,400	11,150
	Remedial Summer School 5,10	43,346	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	7,004,516	4,094,581	6,860,553	4,007,995
	Subtotal - SOQ Accounts <sup>3</sup>	7,004,510	4,054,301	0,000,333	4,007,993
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	92,586	39,175
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	70,446	N/A1	66,393	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	394	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not runded	0
	Technology - VPSA 6	154,000	30,800	169,200	33,840
	Subtotal - Incentive Accounts <sup>3</sup>	224,840	30,800	328,179	73,015
				·	
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	8,817	N/A1	8,817	N/A1
	Special Education - Homebound <sup>5</sup>	8,537 0	N/A1	7,081	N/A1 N/A1
	Special Education - State-Operated Programs 5	0	N/A1 N/A1	0	N/A1 N/A1
	Special Education - Jails 5	17,354	N/A1	15,899	1N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	17,334		15,699	U

\$8,047,782

\$4,685,243

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	281,554	218,010	276,878	214,389
	Virginia Preschool Initiative 11	121,738	94,263	121,738	94,263
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	22,875	17,712	26,394	20,437
	Mentor Teacher Program	2,943	N/A1	2,943	N/A1
	K-3 Primary Class Size Reduction	241,596	187,070	233,869	181,087
	School Breakfast <sup>5</sup>	9,265	N/A1	8,306	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	25,137	19,464	25,305	19,594
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	4,911	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	3,058	N/A1	3,058	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	9,745	7,546	20,163	15,612
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	17,701	N/A1	35,722	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	77,375	59,912	76,005	58,851
	Subtotal - Lottery-Funded Programs <sup>3</sup>	820,846	603,977	843,151	604,233

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$8,067,557

\$4,729,358

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
029	FAIRFAX COUNTY	173,655.11	173,655.11	176,185.28	176,185.28
	2042 2044 Commonite Index	FY 2	0042	FY 2	2014
	2012-2014 Composite Index 0.6789	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaro	1 1 2010 20001 Ollaro	11 2014 State Share	1 1 2014 Local Gliaro
⇨	Basic Aid (Net of all Adjustments) 16	259,944,663	549,727,357	256,468,523	542,358,370
	Sales Tax <sup>7</sup>	167,945,824	N/A1	172,255,123	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇨	Vocational Education	1,449,777	3,065,256	1,470,900	3,109,917
⇨	Gifted Education	2,788,033	5,894,723	2,828,655	5,980,609
⇨	Special Education	38,028,767	80,404,018	38,865,715	82,173,572
⇨	Prevention, Intervention, & Remediation	3,959,007	8,370,506	4,016,690	8,492,465
⇨	VRS Retirement (Includes RHCC) 9	26,040,226	55,056,710	26,476,208	55,978,503
⇒	Social Security	15,612,984	33,010,447	15,840,466	33,491,412
⇒	Group Life	1,003,692	2,122,100	1,018,316	2,153,019
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	1,530,708	N/A1	Funded in Lott	
	Subtotal - SOQ Accounts <sup>3</sup>	518,303,681	737,651,117	519,240,596	733,737,867
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		6,237,473	7,206,478
	Academic Year Governor's School  Additional Assistance with Retirement,	2,441,092	N/A1	2,559,720	N/A1
	Inflation & Preschool Costs 13	4,075,421	N/A1	3,803,065	N/A1
	(Split funded - See Lottery Programs below)	20.205	N1/A 4	Not Funda	Lin FV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	20,285 <b>Not Funded</b>	N/A1	Not Funded	IN FY 2014
	Technology - VPSA 6	5,120,000	1,018,800	5,553,400	1,105,480
	Subtotal - Incentive Accounts <sup>3</sup>	11,656,798	1,018,800	18,153,658	8,311,958
	Gustotai - incentive Accounts	11,000,100	1,010,000	10,100,000	0,011,000
Catego	rical Programs:				
	Adult Education <sup>5</sup>	184,599	N/A1	141,131	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	195,000	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	720,487	N/A1	720,487	N/A1
	Special Education - Homebound <sup>5</sup>	357,211	N/A1	368,794	N/A1
	Special Education - State-Operated Programs <sup>6</sup>	2,258,755	N/A1	2,117,971	N/A1
	Special Education - Jails 5	253,112	N/A1	308,382	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	3,774,165	0	3,851,764	0

\$575,579,814

\$801,013,248

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

ottery	/-Funded Programs	444.074	NI/A 4	045 457	N1/A
	Foster Care <sup>5</sup>	414,871	N/A1	315,457	N/A
	At-Risk	2,197,472	4,646,103	2,182,790	4,615,06
	Virginia Preschool Initiative 11	3,357,000	3,357,000	4,221,000	4,221,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	1,260,704	2,665,500	1,222,168	2,584,023
	Mentor Teacher Program	216,336	N/A1	216,336	N/A
	K-3 Primary Class Size Reduction	4,182,720	8,843,502	4,394,479	9,291,223
	School Breakfast <sup>5</sup>	218,670	N/A1	253,469	N/A
$\Rightarrow$	SOL Algebra Readiness 17	592,934	1,253,637	605,413	1,280,02
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs 13	Funded in Incentive in	EV 2012	281,293	N/A
	(Split funded - See Incentive Programs above)	r unded in incentive in	7 7 2013	201,295	IV/A
	Alternative Education 4,5	97,065	N/A1	98,698	N/A <sup>2</sup>
	ISAEP	102,162	N/A1	102,162	N/A
	Special Education-Regional Tuition 4,5	57,826	N/A1	49,466	N/A
	Career and Technical Education 4,5	671,393	N/A1	671,393	N/A
	Supplemental Basic Aid	О	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	12,535,873	26,504,529	12,410,424	26,239,293
	Remedial Summer School 5, 10	625,081	N/A1	2,232,944	N/A
	(Split funded - See SOQ Programs above)	020,001	13///	2,202,077	IN/A
$\Rightarrow$	Textbooks <sup>8</sup>	5,003,404	10,578,669	5,076,304	10,732,802
	Subtotal - Lottery-Funded Programs 3	31,533,510	57,848,940	34,333,796	58,963,423

\$796,518,857

Total State & Local Funds

\$565,268,153

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
030	FAUQUIER	10,938.36	10,938.36	10,973.02	10,973.02
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.5377	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	22,696,172	26,421,409	22,645,305	26,370,126
	Sales Tax 7	11,340,366	N/A1	11,331,105	
⇒	Textbooks <sup>8</sup>	Funded in Lott	·		tery in FY 2014
⇒	Vocational Education	804,032	935,167	806,580	938,131
⇒	Gifted Education	237,670	276,433	238,423	277,309
⇒	Special Education	3,018,912	3,511,289	3,074,133	3,575,517
⇒	•	313,522	, ,	314,515	
-	Prevention, Intervention, & Remediation	*	364,656	*	*
⇒	VRS Retirement (Includes RHCC) 9	2,310,959	2,687,871	2,323,355	2,702,288
⇒	Social Security	1,385,564	1,611,546	1,389,955	
⇒	Group Life	85,966	99,986	86,238	100,303
	Remedial Summer School 5, 10	15,837	N/A1	Funded in Lott	tery in FY 2014
	(Split funded - See Lottery Programs below)	·	05 000 057		
	Subtotal - SOQ Accounts <sup>3</sup>	42,209,000	35,908,357	42,209,609	35,946,139
Incenti	ve Programs:				
	Compensation Supplement <sup>15</sup>	Not Funded	in FY 2013	537,742	341,774
	Academic Year Governor's School 4	265,476	N/A1	264,519	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	352,149	N/A1	331,712	N/A1
	(Split funded - See Lottery Programs below)	0.400	N1/A4	Not Funda	Lin EV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	2,166 <b>Not Funded</b>	N/A1	Not Funded	I in FY 2014
	Technology - VPSA 6	596,000	108,800	596,000	108,800
	Subtotal - Incentive Accounts <sup>3</sup>	1,215,791	108,800	1,729,973	450,574
	oubtotal intentive Accounts	.,,	,	.,. 20,0.0	,
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	7,011	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	53,915	N/A1	53,915	N/A1
	Special Education - Homebound <sup>5</sup>	25,513	N/A1	26,467	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0 <b>79,428</b>	N/A1 <b>0</b>	07 200	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	79,428	<u> </u>	87,392	U

\$45,684,071

\$37,842,527

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

	r-Funded Programs  Foster Care <sup>5</sup>	63,743	N/A1	35,881	N/A
	At-Risk	151,058	175,695	150,782	175,374
	Virginia Preschool Initiative 11	54,000	54,000	54,000	54,000
⇨	Early Reading Intervention <sup>17</sup>	107,976	125,587	99,102	115,269
	Mentor Teacher Program	4,660	N/A1	4,660	N/A
	K-3 Primary Class Size Reduction	212,030	246,612	207,369	241,190
	School Breakfast <sup>5</sup>	21,555	N/A1	20,198	N/A
$\Rightarrow$	SOL Algebra Readiness 17	48,457	56,360	48,457	56,360
	Additional Assistance with Retirement,	J			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		24,535	N/A
	Alternative Education 4,5	160,185	N/A1	164,661	N/A′
	ISAEP	15,717	N/A1	15,717	N/A <sup>2</sup>
	Special Education-Regional Tuition 4,5	11,632	N/A1	14,709	N/A
	Career and Technical Education 4,5	107,941	N/A1	107,941	N/A <sup>2</sup>
	Supplemental Basic Aid	0	N/A1	0	N/A <sup>2</sup>
$\Rightarrow$	English as a Second Language 12	217,703	253,210	235,751	274,201
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	6,467	N/A1	18,149	N/A
$\Rightarrow$	Textbooks <sup>8</sup>	453,747	527,752	455,185	529,424
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,636,871	1,439,216	1,657,097	1,445,814

\$37,456,373

Total State & Local Funds

\$45,141,090

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014	
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	
031	FLOYD	2,025.91	2,025.91	2,005.78	2,005.78	
	0040 0044 O - man a - Ma Tra days	FY 2	0042	EV	FY 2014	
	2012-2014 Composite Index 0.3440	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share	
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare	
⇒	Basic Aid (Net of all Adjustments) 16	5,878,180	3,082,991	5,756,133	3,018,686	
	Sales Tax <sup>7</sup>	2,184,374	N/A1	2,274,591	N/A1	
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot		
⇒	Vocational Education	106,320	55,753	105,263	55,199	
⇒	Gifted Education	61,134	32,058	60,526	31,739	
⇒	Special Education	782,779	410,482	780,264	409,163	
⇒	Prevention, Intervention, & Remediation	146,190	76,660	144,737	75,899	
⇒	VRS Retirement (Includes RHCC) 9	602,036	315,702	597,369	313,255	
⇒	Social Security	361,487	189,560	357,895	187,677	
	•	·	<i>'</i>	·		
⇒	Group Life	22,593	11,848	22,368	11,730	
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	42,522	N/A1	Funded in Lot	tery in FY 2014	
	Subtotal - SOQ Accounts <sup>3</sup>	10,187,615	4,175,054	10,099,146	4,103,348	
		-, - ,-	, -,	2,222,	,,-	
Incenti	ve Programs:					
	Compensation Supplement 15	Not Funded		140,629	40,298	
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	0	N/A1	
	Inflation & Preschool Costs 13	120,052	N/A1	112,520	N/A1	
	(Split funded - See Lottery Programs below)					
	EpiPen Grants 14	492	N/A1	Not Funded	l in FY 2014	
	Early Reading Specialists Initiative  Technology - VPSA 6	<b>Not Funded</b> 180,000	36,000	180,000	36,000	
		300,544	36,000	433,149	<b>76,298</b>	
	Subtotal - Incentive Accounts <sup>3</sup>	300,344	30,000	433,149	70,290	
Catego	rical Programs:					
	Adult Education <sup>5</sup>	0	N/A1	1,728	N/A1	
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1	
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1	
	School Lunch <sup>5</sup>	12,247	N/A1	12,247	N/A1	
	Special Education - Homebound <sup>5</sup>	3,315	N/A1	5,095	N/A1	
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1	
<u> </u>	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1	
	Subtotal - Categorical Accounts <sup>3</sup>	15,562	0	19,070	0	

\$11,368,147

\$4,522,136

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	35,508	N/A1	53,752	N/A1
	At-Risk	156,105	81,860	154,781	81,166
	Virginia Preschool Initiative 11	145,632	76,368	145,632	76,368
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	14,337	7,518	18,433	9,666
	Mentor Teacher Program	2,453	N/A1	2,453	N/A1
	K-3 Primary Class Size Reduction	141,691	74,301	157,017	82,338
	School Breakfast 5	10,233	N/A1	7,235	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	25,162	13,195	25,162	13,195
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		8,323	N/A1
	Alternative Education 4, 5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	32,532	N/A1	32,532	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	31,291	16,409	34,029	17,844
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	17,364	N/A1	51,508	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	119,251	62,534	118,066	61,913
	Subtotal - Lottery-Funded Programs <sup>3</sup>	739,417	332,185	816,782	342,490

\$4,543,239

Total State & Local Funds

\$11,243,138

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
032	FLUVANNA	3,652.11	3,652.11	3,556.37	3,556.37
	0010 0011 0	EV	2040	EV	2014
	2012-2014 Composite Index 0.3924	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	9,157,520	5,918,963	8,837,301	5,711,576
	Sales Tax <sup>7</sup>	3,852,188	N/A1	3,902,067	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	·	Funded in Lot	
⇒	Vocational Education	159,770	103,182	155,581	100,477
⇒	Gifted Education	102,075	65,922	99,399	64,194
⇒		,	•	1,119,321	•
-	Special Education	1,120,606	723,709		722,879
⇒	Prevention, Intervention, & Remediation	150,893	97,450	146,938	94,895
⇒	VRS Retirement (Includes RHCC) 9	931,989	601,897	909,718	587,514
⇒	Social Security	556,975	359,705	544,534	351,671
⇨	Group Life	35,504	22,929	34,574	22,328
	Remedial Summer School 5, 10	0	N/A1	Funded in Lot	ery in FV 2014
	(Split funded - See Lottery Programs below)		•		•
	Subtotal - SOQ Accounts <sup>3</sup>	16,067,520	7,893,757	15,749,433	7,655,534
Inconti	ve Programs:				
IIICeIIII	Compensation Supplement 15	Not Funded	in FY 2013	212,370	74,947
	Academic Year Governor's School 4	443,415	N/A1	469,866	N/A1
	Additional Assistance with Retirement,	1.10, 1.10		100,000	
	Inflation & Preschool Costs 13	172,613	N/A1	161,356	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	788	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	284,000	41,200	258,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	900,816	41,200	1,101,592	110,947
Catego	rical Programs:				
Outogo	Adult Education <sup>5</sup>	0	N/A1	2,377	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	14,948	N/A1	14,948	N/A1
	Special Education - Homebound <sup>5</sup>	9,447	N/A1	13,040	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts 3	24,396	0	30,366	0

\$18,206,469

\$8,089,514

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	40,310		77,492	
	At-Risk	82,806	53,478	80,684	52,107
	Virginia Preschool Initiative 11	149,470	96,531	149,470	96,531
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	20,867	13,476	20,867	13,476
	Mentor Teacher Program	1,472	N/A1	1,472	N/A1
	K-3 Primary Class Size Reduction	64,649	41,752	0	0
	School Breakfast 5	10,483	N/A1	10,152	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	23,306	15,051	23,396	15,110
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		11,935	N/A1
	Alternative Education 4,5	237,364	N/A1	243,977	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	439,804	N/A1	460,574	N/A1
	Career and Technical Education 4,5	11,426	N/A1	11,426	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	28,983	18,718	31,881	20,589
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	199,113	128,591	193,893	125,220
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,317,911	367,597	1,325,078	323,033
	·				

\$8,302,554

Total State & Local Funds

\$18,310,643

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
033	FRANKLIN	7,094.89	7,094.89	7,037.07	7,037.07
	2042 2044 Commonite Index	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.4181	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	17,113,661	12,296,862	17,077,257	12,270,722
	Sales Tax <sup>7</sup>	7,964,586	N/A1	7,750,659	N/A1
⇨	Textbooks 8	Funded in Lott	ery in FY 2013	Funded in Lot	
⇒	Vocational Education	565,607	406,393	560,997	403,081
⇒	Gifted Education	189,912	136,453	188,364	135,341
⇒	Special Education	2,766,106	1,987,470	2,780,417	1,997,753
⇒	Prevention, Intervention, & Remediation	557,350	400,460	552,808	397,197
⇒	VRS Retirement (Includes RHCC) 9	1,940,403	1,394,196	1,928,684	1,385,776
⇒	Social Security	1,160,113	833,551	1,154,754	829,700
	•	, ,	•		·
⇒	Group Life	74,313	53,395	73,708	52,960
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	125,662	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	32,457,713	17,508,780	32,067,648	17,472,530
	Cubicial COQ /1000unic	, ,	,,.	02,000,000	,,
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		436,619	171,429
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs <sup>13</sup>	333,612	N/A1	309,745	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	1,576 <b>Not Funde</b> d	N/A1	Not Funded	i in FY 2014
	Technology - VPSA <sup>6</sup>	466,000	93,200	466,000	93,200
	Subtotal - Incentive Accounts <sup>3</sup>	801,188	93,200	1,212,364	264,629
	Subtotal - Incentive Accounts	001,100	33,200	1,212,004	204,023
Catego	rical Programs:				
	Adult Education <sup>5</sup>	51,133	N/A1	9,082	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	39,663	N/A1	39,663	N/A1
	Special Education - Homebound <sup>5</sup>	38,609	N/A1	37,338	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	3,100	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	129,405	0	89,183	0

\$36,728,996

\$19,446,209

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	267,597	N/A1	268,936	N/A1
	At-Risk	607,822	436,725	603,214	433,414
	Virginia Preschool Initiative 11	583,064	418,936	583,064	418,936
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	70,853	50,908	79,937	57,435
	Mentor Teacher Program	5,151	N/A1	5,151	N/A1
	K-3 Primary Class Size Reduction	606,720	435,933	602,073	432,594
	School Breakfast 5	29,732	N/A1	27,335	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	81,752	58,739	87,375	62,780
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		22,910	N/A1
	Alternative Education 4, 5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	443,067	N/A1	448,719	N/A1
	Career and Technical Education 4,5	16,394	N/A1	16,394	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	60,024	43,128	55,513	39,887
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	51,316	N/A1	168,171	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	370,452	266,173	367,433	264,004
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,217,520	1,710,542	3,359,801	1,709,050

\$19,312,522

Total State & Local Funds

\$36,605,826

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
034	FREDERICK	12,984.80	12,984.80	12,976.76	12,976.76
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.3601	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	35,387,506	19,914,564	35,061,257	19,731,154
	Sales Tax <sup>7</sup>	13,191,949	N/A1	13,334,450	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	·		tery in FY 2014
⇒	Vocational Education	797,661	448,879	797,168	448,601
⇒	Gifted Education	390,522	219,764	390,280	219,628
⇒	Special Education	4,029,852	2,267,776	4,127,003	2,322,447
⇒	Prevention, Intervention, & Remediation	731,190	411,473	730,737	411,218
⇒	VRS Retirement (Includes RHCC) 9	3,606,095	2,029,309	3,620,469	2,037,398
⇒	Social Security	2,160,333	1,215,715	2,167,299	1,219,635
-	,				
⇒	Group Life	132,944	74,813	132,861	74,767
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	0	N/A1	Funded in Lott	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	60,428,052	26,582,293	60,361,524	26,464,848
		, ,	, ,		, ,
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded		833,998	256,463
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	603,305	N/A1	567,923	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	1,871	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative  Technology - VPSA 6	<b>Not Funded</b> 570,000	IN FY 2013 108,800	544,000	103,600
		1,175,176	108,800	1,945,921	360,063
	Subtotal - Incentive Accounts <sup>3</sup>	1,175,176	100,000	1,945,921	300,003
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	8,659	N/A1
	Virtual Virginia 5	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	64,599	N/A1	64,599	N/A1
	Special Education - Homebound <sup>5</sup>	72,893	N/A1	79,971	N/A1
	Special Education - State-Operated Programs 5	409,364	N/A1	446,525	N/A1
	Special Education - Jails 5	76,398	N/A1	80,504	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	623,254	0	680,258	0

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	193,872	N/A1	221,187	N/A1
	At-Risk	459,742	258,717	457,280	257,332
	Virginia Preschool Initiative 11	0	0	0	0
⇨	Early Reading Intervention <sup>17</sup>	206,783	116,366	272,299	153,235
	Mentor Teacher Program	11,773	N/A1	11,773	N/A1
	K-3 Primary Class Size Reduction	614,202	345,639	608,110	342,210
	School Breakfast 5	34,481	N/A1	28,877	N/A1
⇨	SOL Algebra Readiness 17	108,896	61,281	111,138	62,542
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	tive in EV 2013	42,006	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	iave iii i 2013	42,000	IVAI
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	1,398,178	N/A1	1,328,970	N/A1
	Career and Technical Education 4,5	112,273	N/A1	112,273	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	345,054	194,177	361,838	203,622
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
⇨	Textbooks <sup>8</sup>	745,564	419,562	745,103	419,302
	Subtotal - Lottery-Funded Programs <sup>3</sup>	4,254,394	1,395,742	4,324,430	1,438,243
	Total State & Local Funds	\$66,480,875	\$28,086,835	\$67,312,134	\$28,263,154

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
035	GILES	2,455.34	2,455.34	2,441.49	2,441.49
	0040 0044 0	FY 2	2042	EV	2014
	2012-2014 Composite Index 0.2706	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local offare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	7,662,739	2,842,837	7,656,087	2,840,420
	Sales Tax <sup>7</sup>	2,512,532	N/A1	2,467,563	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	
⇒	Vocational Education	406,540	150,822	404,247	149,971
⇒	Gifted Education	82,383	30,563	81,918	30,391
⇒	Special Education	1,158,728	429,877	1,155,754	428,773
⇒	•	, ,	•		·
	Prevention, Intervention, & Remediation	232,820	86,374	233,288	86,547
⇒	VRS Retirement (Includes RHCC) 9	854,271	316,926	851,233	315,799
⇒	Social Security	512,205	190,023	509,315	188,951
⇒	Group Life	32,237	11,959	32,055	11,892
	Remedial Summer School 5, 10	17,638	N/A1	Funded in Lot	terv in FY 2014
	(Split funded - See Lottery Programs below)	•	•		•
	Subtotal - SOQ Accounts <sup>3</sup>	13,472,093	4,059,381	13,391,460	4,052,744
Incentiv	ve Programs:				
	Compensation Supplement <sup>15</sup>	Not Funded	l in FY 2013	192,823	39,090
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	148,501	N/A1	138,891	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	591	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative  Technology - VPSA 6	<b>Not Funded</b> 206,000	41,200	180,000	36,000
		355,092	41,200	511,714	75,090
	Subtotal - Incentive Accounts <sup>3</sup>	333,092	41,200	311,714	75,090
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,886	N/A1
	Virtual Virginia 5	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	14,320	N/A1	14,320	N/A1
	Special Education - Homebound <sup>5</sup>	5,859	N/A1	14,268	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	20,179	0	31,475	0

\$14,881,699

\$4,412,437

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	25,200	N/A1	70,942	N/A1
	At-Risk	197,048	73,103	196,197	72,787
	Virginia Preschool Initiative 11	70,022	25,977	74,399	27,601
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	38,713	14,362	56,931	21,121
	Mentor Teacher Program	2,943	N/A1	2,943	N/A1
	K-3 Primary Class Size Reduction	240,677	89,289	239,477	88,844
	School Breakfast 5	7,729	N/A1	6,410	N/A1
⇨	SOL Algebra Readiness 17	32,640	12,109	37,303	13,839
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		10,273	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	61,813	N/A1	61,813	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	3,044	1,129	3,044	1,129
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	7,202	N/A1	19,665	N/A1
⇒	Textbooks <sup>8</sup>	160,700	59,618	159,793	59,282
	Subtotal - Lottery-Funded Programs <sup>3</sup>	855,591	275,587	947,050	284,603

\$4,376,168

Total State & Local Funds

\$14,702,955

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
036	GLOUCESTER	5,468.65	5,468.65	5,447.46	5,447.46
	2012-2014 Composite Index	FY 2	013	EV	2014
	0.3798	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standar	rds of Quality Programs:	2010 011110 0111110			1120112001011010
⇒	Basic Aid (Net of all Adjustments) 16	14,249,982	8,731,202	14,241,834	8,724,824
	Sales Tax <sup>7</sup>	5,726,935	N/A1	5,670,590	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lott	tery in FY 2014
⇨	Vocational Education	227,241	139,159	226,360	138,619
⇨	Gifted Education	156,016	95,542	155,412	95,171
⇨	Special Education	1,017,497	623,098	1,050,718	643,442
⇨	Prevention, Intervention, & Remediation	305,249	186,929	304,066	186,205
⇨	VRS Retirement (Includes RHCC) 9	1,353,271	828,720	1,354,784	829,647
⇨	Social Security	810,606	496,401	810,844	496,547
⇨	Group Life	50,875	31,155	50,678	31,034
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	4,791	N/A1	Funded in Lott	tery in FY 2014
	Subtotal - SOQ Accounts 3	23,902,463	11,132,206	23,865,286	11,145,489
	_				
Incentiv	ve Programs:	Not Funded	in EV 2042	321,636	107,631
	Compensation Supplement 15 Academic Year Governor's School 4	Not Funded	N/A1	321,030	107,631 N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	299,348	N/A1	278,162	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	985	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	284,000	51,600	472,400	89,280
	Subtotal - Incentive Accounts <sup>3</sup>	584,333	51,600	1,072,198	196,911
Categor	rical Programs:				
outogo	Adult Education <sup>5</sup>	0	N/A1	4,860	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	26,782	N/A1	26,782	N/A1
	Special Education - Homebound <sup>5</sup>	23,778	N/A1	23,117	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts 3	50,560	0	54,759	0

Lottery	/-Funded Programs				
	Foster Care <sup>5</sup>	3,368	N/A1	10,100	N/A1
	At-Risk	226,137	138,482	225,531	138,111
	Virginia Preschool Initiative 11	66,982	41,019	130,242	79,758
⇨	Early Reading Intervention <sup>17</sup>	42,599	26,087	54,217	33,202
	Mentor Teacher Program	2,208	N/A1	2,208	N/A1
	K-3 Primary Class Size Reduction	304,940	186,740	297,298	182,060
	School Breakfast 5	9,237	N/A1	8,705	N/A1
⇨	SOL Algebra Readiness 17	49,513	30,321	45,733	28,006
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs 13	Funded in Incer	ativo in EV 2012	20,574	N/A1
	(Split funded - See Incentive Programs above)	runded in incer	luve III F1 2013	20,374	N/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	533,069	N/A1	577,921	N/A1
	Career and Technical Education 4,5	14,165	N/A1	14,165	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	8,875	5,435	18,120	11,096
	Remedial Summer School 5, 10	1,956	N/A1	53,391	N/A1
	(Split funded - See SOQ Programs above)	1,000	14711	30,001	14711
⇨	Textbooks <sup>8</sup>	304,333	186,369	303,154	185,646
, and the second	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,583,098	614,453	1,777,075	657,879
	Total State & Local Funds	\$26,120,454	\$11,798,259	\$26,769,318	\$12,000,279

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
037	GOOCHLAND	2,314.98	2,314.98	2,384.31	2,384.31
	2012 2011 2	EV	EV	2011	
	2012-2014 Composite Index 0.8000	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Silate	1 1 2014 State Share	1 1 2014 LOCAl Share
⇒	Basic Aid (Net of all Adjustments) 16	1,899,067	7,613,230	1,985,657	7,960,318
'	Sales Tax <sup>7</sup>	3,060,748	N/A1	3,015,480	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott		Funded in Lot	
⇒	Vocational Education	32,873	131,491	33,857	135,429
⇒	Gifted Education	21,298	85,191	21,936	87,743
⇒	Special Education	330,579	1,322,317	341,433	1,365,733
⇒	Prevention, Intervention, & Remediation	30,558	1,322,317	31,950	127,799
	·	· ·	•	•	
⇒	VRS Retirement (Includes RHCC) 9	212,515	850,061	218,880	875,519
⇒	Social Security	127,324	509,296	131,137	524,548
⇒	Group Life	7,871	31,484	8,107	32,427
	Remedial Summer School 5,10	11,956	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	•	40.005.004		-
	Subtotal - SOQ Accounts <sup>3</sup>	5,734,789	10,665,301	5,788,437	11,109,516
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	l in FY 2013	50,328	110,009
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	55,864	N/A1	52,444	N/A1
	(Split funded - See Lottery Programs below)	400	N1/A 4	Not Fundos	Lin EV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	492 <b>Not Funde</b> d	N/A1	Not Funded	i in FY 2014
	Technology - VPSA 6	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	236,356	36,000	282,772	146,009
	Oubtotal - Incentive Accounts	200,000	30,000	202,112	140,000
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	3,380	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	9,817	N/A1	9,817	N/A1
	Special Education - Homebound <sup>5</sup>	1,654	N/A1	1,701	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	11,472	0	14,898	0

\$6,276,456

\$11,666,308

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	20,331	N/A1	44,333	N/A1
	At-Risk	17,864	71,456	18,446	73,784
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	5,620	22,480	6,869	27,476
	Mentor Teacher Program	1,226	N/A1	1,226	N/A1
	K-3 Primary Class Size Reduction	20,125	80,500	21,965	87,860
	School Breakfast 5	0	N/A1	0	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	0	0	5,114	20,456
	Additional Assistance with Retirement,	·			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	3,879	N/A1
	(Opinitaliaea Coo ilicollino i regialile acoro)				
	Alternative Education 4, 5	0	N/A1	0	N/A1
	ISAEP	10,363	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	7,841	N/A1	7,841	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	6,678	26,712	7,513	30,052
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	4,883	N/A1	22,515	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	41,545	166,179	42,789	171,155
	Subtotal - Lottery-Funded Programs <sup>3</sup>	136,476	367,327	190,349	410,783

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$6,119,093

\$11,068,628

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
038	GRAYSON	1,783.40	1,783.40	1,747.04	1,747.04
	0040 0044 0	FY 2	042	EV	204.4
	2012-2014 Composite Index 0.3385	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	r i zu i s Locai Silaie	1 1 2014 State Share	1 1 2014 LOCAl Silate
⇒	Basic Aid (Net of all Adjustments) 16	5,936,330	3,037,755	5,786,545	2,961,066
	Sales Tax <sup>7</sup>	2,027,630	N/A1	2,035,120	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013		tery in FY 2014
⇨	Vocational Education	195,833	100,211	191,841	98,168
⇨	Gifted Education	54,267	27,769	53,161	27,203
⇨	Special Education	705,472	361,001	692,245	354,232
⇒	Prevention, Intervention, & Remediation	230,045	117,718	225,355	115,318
⇒	VRS Retirement (Includes RHCC) 9	648,846	332,024	635,617	325,255
⇒	Social Security	389,307	199,215	381,370	195,153
	•	·	*	·	· ·
⇨	Group Life	24,774	12,677	24,269	12,419
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	38,879	N/A1		tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	10,251,383	4,188,370	10,025,523	4,088,814
lu a a u ti-	Discourage of the control of the con				
incenti	ve Programs:  Compensation Supplement <sup>15</sup>	Not Funded	in FV 2013	143,177	40.036
	Academic Year Governor's School 4	0	N/A1	140,177	N/A1
	Additional Assistance with Retirement,	o l	14/74.1	V	19/741
	Inflation & Preschool Costs <sup>13</sup>	104,025	N/A1	95,689	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	788	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	258,000	51,600	232,000	46,400
	Subtotal - Incentive Accounts <sup>3</sup>	362,813	51,600	470,866	86,436
Catego	rical Programs:				
calogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	12,363	N/A1	12,363	N/A1
	Special Education - Homebound <sup>5</sup>	20,255	N/A1	26,275	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
1	Subtotal - Categorical Accounts 3	32,618	0	38,638	

\$11,550,639

\$4,561,198

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

ottery	Foster Care <sup>5</sup>	0	N/A1	0	N/A
	At-Risk	295,807	151,369	289,849	148,32
	Virginia Preschool Initiative 11	130,977	67,023	130,977	67,02
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	22,718	11,625	39,240	20,08
	Mentor Teacher Program	0	N/A1	0	N/A
	K-3 Primary Class Size Reduction	139,952	71,616	145,962	74,69
	School Breakfast 5	7,657	N/A1	5,337	N/A
⇨	SOL Algebra Readiness 17	29,601	15,147	27,536	14,09
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incenti	ve in FY 2013	7,078	N/A
	Alternative Education 4,5	o	N/A1	0	N/A
	ISAEP	11,058	N/A1	7,859	N/A
	Special Education-Regional Tuition 4,5	146,938	N/A1	134,560	N/A
	Career and Technical Education 4,5	28,647	N/A1	28,647	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	21,299	10,899	16,960	8,67
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	15,877	N/A1	77,909	N/A
$\Rightarrow$	Textbooks <sup>8</sup>	105,856	54,168	103,698	53,064
	Subtotal - Lottery-Funded Programs <sup>3</sup>	956,387	381,847	1,015,612	385,94

\$4,621,817

Total State & Local Funds

\$11,603,201

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
039	GREENE	2,895.52	2,895.52	2,958.47	2,958.47
	2010 2011 2	EV 0	2040	EV	2014
	2012-2014 Composite Index 0.3724	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	urds of Quality Programs:	F1 2013 State Share	F1 2013 Local Share	F1 2014 State Share	F1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	7,736,426	4,593,741	7,865,608	4,670,449
'	Sales Tax 7	2,932,574	N/A1	3,067,404	N/A1
⇒	Textbooks 8	Funded in Lott	·	Funded in Lot	
⇒	Vocational Education	199,895	118,612	204,241	121,191
⇒	Gifted Education	83,593	•	85,410	
1		· ·	49,601	*	50,680
⇨	Special Education	1,052,175	624,331	1,076,907	639,006
⇒	Prevention, Intervention, & Remediation	181,723	107,829	185,674	110,173
$\Rightarrow$	VRS Retirement (Includes RHCC) 9	805,032	477,683	822,534	488,068
⇒	Social Security	481,566	285,747	492,035	291,960
⇨	Group Life	30,893	18,331	31,565	18,729
	Remedial Summer School 5, 10	55,646	N/A1	Funded in Lott	ory in EV 2014
	(Split funded - See Lottery Programs below)	,	·		
	Subtotal - SOQ Accounts <sup>3</sup>	13,559,523	6,275,875	13,831,378	6,390,256
lu a a u ti	us Draguema.				
incenti	ve Programs:  Compensation Supplement <sup>15</sup>	Not Funded	in FV 2013	0	0
	Academic Year Governor's School 4	ol	N/A1	0	N/A1
	Additional Assistance with Retirement,	ŏ	14/7 ( )	•	14/7(1
	Inflation & Preschool Costs <sup>13</sup>	152,824	N/A1	139,765	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup>	689	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	333,514	36,000	319,765	36,000
Catogo	orical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	2,286	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0,200	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
		12,963	N/A1	12,963	N/A1
1	School Lunch			· · · · · · · · · · · · · · · · · · ·	
	School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup>	18,897	N/A1	4,989	N/A1
		,	N/A1 N/A1	4,989 0	N/A1 N/A1
	Special Education - Homebound <sup>5</sup>	18,897		4,989 0 0	

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	49,574	N/A1	61,070	N/A1
	At-Risk	130,601	77,495	133,541	79,239
	Virginia Preschool Initiative 11	135,562	80,439	135,562	80,439
⇨	Early Reading Intervention <sup>17</sup>	50,945	30,229	56,823	33,717
	Mentor Teacher Program	2,208	N/A1	2,208	N/A1
	K-3 Primary Class Size Reduction	197,957	117,462	198,924	118,036
	School Breakfast 5	11,412	N/A1	10,736	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	26,125	15,502	26,125	15,502
	Additional Assistance with Retirement,	·			
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	10,338	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave mi i i 2013	10,550	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	562,312	N/A1	749,720	N/A1
	Career and Technical Education 4,5	38,812	N/A1	38,812	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	49,769	29,532	56,505	33,528
	Remedial Summer School 5, 10	22,724	N/A1	54,621	N/A1
	(Split funded - See SOQ Programs above)	22,124	14/7(1	04,021	14/7(1
⇨	Textbooks <sup>8</sup>	163,060	96,755	166,605	98,859
•	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,448,920	447,414	1,709,449	459,320
		4	<b>*</b>		A
	Total State & Local Funds	\$15,373,816	\$6,759,289	\$15,880,830	\$6,885,576

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
040	GREENSVILLE	1,400.93	1,400.93	1,394.00	1,394.00
	2012-2014 Composite Index	FY 2	0012	EV (	2014
	0.2174	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Gtato Gharo	1 1 20 10 200ai Oliai O	TT 2017 Otato Onaio	1 1 2014 20001 Onu10
⇒	Basic Aid (Net of all Adjustments) 16	4,820,673	1,339,191	4,786,492	1,329,731
	Sales Tax <sup>7</sup>	1,364,365	N/A1	1,388,779	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	118,408	32,893	117,822	32,730
⇨	Gifted Education	50,433	14,010	50,183	13,941
⇨	Special Education	646,857	179,692	644,748	179,106
⇨	Prevention, Intervention, & Remediation	278,477	77,359	277,100	76,976
⇒	VRS Retirement (Includes RHCC) 9	507,618	141,012	506,198	140,618
⇨	Social Security	304,790	84,668	303,283	84,249
⇨	Group Life	18,638	5,178	18,546	5,152
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	132,996	N/A1	Funded in Lottery in FY 2014	
	Subtotal - SOQ Accounts <sup>3</sup>	8,243,255	1,874,003	8,093,151	1,862,503
Incentiv	ve Programs:	Not Funded	Lin EV 2012	117,646	17,859
	Compensation Supplement 15	Not Funded	N/A1	117,040	N/A1
	Academic Year Governor's School  Additional Assistance with Retirement,	U	IN/A I	U	IN/A I
	Inflation & Preschool Costs <sup>13</sup>	88,186	N/A1	79,684	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	242,579	30,800	351,330	48,659
Catego	rical Programs:				
Gutogo	Adult Education <sup>5</sup>	0	N/A1	4,269	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	13,823	N/A1	13,823	N/A1
	Special Education - Homebound <sup>5</sup>	49,495	N/A1	113,951	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	8,203	N/A1	13,100	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	71,521	0	145,143	0

\$10,008,600

\$2,231,899

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	r-Funded Programs				
	Foster Care 5	2,135	N/A1	3,147	N/A1
	At-Risk	373,324	103,706	372,479	103,472
	Virginia Preschool Initiative 11	215,998	60,003	215,998	60,003
⇨	Early Reading Intervention <sup>17</sup>	19,547	5,430	17,103	4,751
	Mentor Teacher Program	2,453	N/A1	2,453	N/A1
	K-3 Primary Class Size Reduction	345,699	96,032	398,478	110,694
	School Breakfast 5	6,776	N/A1	5,620	N/A1
⇨	SOL Algebra Readiness 17	35,021	9,729	32,577	9,050
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs 13	Funded in Incer	ntive in FY 2013	5,894	N/A1
	(Split funded - See Incentive Programs above)			5,55	
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	0	N/A1	7,859	
	Special Education-Regional Tuition <sup>4, 5</sup>	52,376		41,666	
	Career and Technical Education 4,5	31,911	N/A1	31,911	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language <sup>12</sup>	5,600	1,556	20,065	5,574
	Remedial Summer School 5, 10	54,310	N/A1	165,836	N/A1
	(Split funded - See SOQ Programs above)	34,310	IVAI	103,830	N/A1
⇒	Textbooks <sup>8</sup>	98,377	27,328	97,890	27,193
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,243,527	303,784	1,418,976	320,737

1	"N/A" =	nο	local	match	required	for	this	program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

Total State & Local Funds

\$9,800,882

\$2,208,587

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

AII IRA		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
041	HALIFAX	5,315.77	5,315.77	5,211.34	5,211.34
	2012-2014 Composite Index	FY 2	013	FY 2014	
	0.2943	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standar	rds of Quality Programs:			11201100000	1120112000.01000
⇒	Basic Aid (Net of all Adjustments) 16	15,995,077	6,670,471	15,632,156	6,519,151
	Sales Tax <sup>7</sup>	5,438,928	N/A1	5,421,819	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lott	ery in FY 2014
⇨	Vocational Education	510,182	212,763	500,159	208,583
⇨	Gifted Education	172,562	71,964	169,172	70,550
⇨	Special Education	3,522,507	1,469,001	3,468,017	1,446,277
⇨	Prevention, Intervention, & Remediation	735,262	306,628	717,140	299,071
⇨	VRS Retirement (Includes RHCC) 9	1,886,923	786,909	1,853,532	772,983
⇨	Social Security	1,129,153	470,894	1,110,648	463,177
⇨	Group Life	71,275	29,724	69,875	29,140
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	185,342	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	29,647,211	10,018,354	28,942,518	9,808,932
Incentiv	ve Programs:	Not Funded	- EV 2042	445.040	04.050
	Compensation Supplement 15	Not Funded	IN FY 2013 N/A1	415,343	94,652 N/A1
	Academic Year Governor's School 4 Additional Assistance with Retirement,	U	N/A I	U	IN/AT
	Inflation & Preschool Costs <sup>13</sup>	277,003	N/A1	257,092	N/A1
	(Split funded - See Lottery Programs below)	·			
	EpiPen Grants 14	1,083	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	284,000	56,800	284,000	56,800
	Subtotal - Incentive Accounts <sup>3</sup>	562,086	56,800	956,435	151,452
Catego	rical Programs:				
- anogo	Adult Education <sup>5</sup>	0	N/A1	3,348	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	33,138	N/A1	33,138	N/A1
	Special Education - Homebound <sup>5</sup>	146,387	N/A1	63,945	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	9,967	N/A1	8,185	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	189,492	0	108,616	0

Lottery	/-Funded Programs				
	Foster Care 5	24,254	N/A1	27,843	N/A1
	At-Risk	886,371	369,646	869,482	362,602
	Virginia Preschool Initiative 11	664,769	277,230	656,301	273,699
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	85,927	35,834	103,554	43,185
	Mentor Teacher Program	5,641	N/A1	5,641	N/A1
	K-3 Primary Class Size Reduction	979,945	408,669	969,250	404,209
	School Breakfast 5	14,499	N/A1	10,018	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	101,452	42,309	94,843	39,553
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	19,016	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave mi i i 2013	19,010	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	13,020	N/A1	31,173	N/A1
	Career and Technical Education 4,5	20,636	N/A1	20,636	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	47,968	20,004	26,509	11,055
	Remedial Summer School 5, 10	75,687	N/A1	249,012	N/A1
	(Split funded - See SOQ Programs above)	7 0,007	14711	210,012	14// (1
⇨	Textbooks <sup>8</sup>	336,608	140,376	329,995	137,619
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,280,353	1,294,068	3,436,849	1,271,922
	T. 10(1)	400.070.440	444 000 000		<b>A</b> 44 <b>AAA AAA</b>
	Total State & Local Funds	\$33,679,142	\$11,369,222	\$33,444,418	\$11,232,306

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
042	HANOVER	18,016.20	18,016.20	17,878.95	17,878.95
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.4203	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	44,491,023	32,259,537	44,053,284	31,941,555
	Sales Tax <sup>7</sup>	17,471,128	N/A1	17,581,387	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	·		tery in FY 2014
⇒	Vocational Education	574,420	416,471	570,044	413,299
⇒	Gifted Education	480,424	348,322	476,764	345,668
⇒	Special Education	6,078,403	4,407,026	6,073,554	4,403,510
⇒	'	428,204	, ,	424,942	308,095
	Prevention, Intervention, & Remediation	· ·	310,461	<i>'</i>	·
⇒	VRS Retirement (Includes RHCC) 9	4,438,696	3,218,189	4,415,246	3,201,187
⇒	Social Security	2,663,218	1,930,913	2,642,929	1,916,203
⇒	Group Life	167,104	121,155	165,831	120,232
	Remedial Summer School 5, 10	150,109	N/A1	Funded in Lott	tery in FY 2014
	(Split funded - See Lottery Programs below)	76,942,729	43,012,074	76,403,981	42,649,749
	Subtotal - SOQ Accounts <sup>3</sup>	76,942,729	43,012,074	76,403,961	42,049,749
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	0	0
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs <sup>13</sup>	729,463	N/A1	678,435	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	2,560	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	648,000	129,600	648,000	129,600
	Subtotal - Incentive Accounts <sup>3</sup>	1,380,024	129,600	1,326,435	129,600
Catego	rical Programs:				
cuiogo	Adult Education <sup>5</sup>	0	N/A1	9,450	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	49,903	N/A1	49,903	N/A1
	Special Education - Homebound <sup>5</sup>	49,859	N/A1	53,957	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	56,972	N/A1	80,977	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	156,734	0	194,288	0

\$80,370,649

\$44,152,776

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	139,102	N/A1	105,049	N/A1
	At-Risk	179,862	130,405	178,640	129,519
	Virginia Preschool Initiative 11	125,215	90,785	187,823	136,177
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	112,213	81,358	132,121	95,792
	Mentor Teacher Program	7,604	N/A1	7,604	N/A1
	K-3 Primary Class Size Reduction	303,573	220,100	298,111	216,139
	School Breakfast 5	15,572	N/A1	10,668	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	76,013	55,112	76,013	55,112
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	50,180	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	8,255	N/A1	0	N/A1
	Career and Technical Education 4,5	124,239	N/A1	124,239	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	80,536	58,391	91,596	66,410
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	61,298	N/A1	230,326	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	937,139	679,454	930,000	674,278
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,194,196	1,315,605	2,445,946	1,373,427

\$44,457,279

Total State & Local Funds

\$80,673,683

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
043	HENRICO	48,924.35	48,924.35	49,317.17	49,317.17
	2012-2014 Composite Index	FY 2	012	FY 2	2014
	0.4276	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Offaro	1 1 2010 20001 Onaio	11 2014 State Share	1 1 2014 2000 Ondro
⇒	Basic Aid (Net of all Adjustments) 16	122,043,212	91,185,695	123,137,632	92,010,328
	Sales Tax 7	48,544,210	N/A1	48,914,943	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	1,596,245	1,192,443	1,609,061	1,202,017
⇒	Gifted Education	1,288,198	962,322	1,298,541	970,049
⇨	Special Education	14,674,252	10,962,107	14,876,761	11,113,388
⇨	Prevention, Intervention, & Remediation	2,800,430	2,092,005	2,822,915	2,108,802
⇨	VRS Retirement (Includes RHCC) 9	11,957,835	8,932,862	12,082,075	9,025,673
⇨	Social Security	7,169,100	5,355,533	7,226,662	5,398,534
⇨	Group Life	448,069	334,721	451,666	337,408
	Remedial Summer School 5, 10 (Split funded - See Lottery Programs below)	653,236	N/A1	Funded in Lott	tery in FY 2014
	Subtotal - SOQ Accounts 3	211,174,787	121,017,688	212,420,256	122,166,199
Incenti	ve Programs:	Not Funded	in EV 2042	0	0
	Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup>	Not Funded	N/A1	0	N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	IN/A I
	Inflation & Preschool Costs <sup>13</sup>	2,244,737	N/A1	2,097,451	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	7,779	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	1,896,000	379,200	2,190,800	438,160
	Subtotal - Incentive Accounts <sup>3</sup>	4,148,516	379,200	4,288,251	438,160
Catego	rical Programs:				
Outcgo	Adult Education <sup>5</sup>	0	N/A1	40,297	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	586,277	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	207,898	N/A1	207,898	N/A1
	Special Education - Homebound <sup>5</sup>	163,128	N/A1	134,348	N/A1
	Special Education - State-Operated Programs	1,305,101	N/A1	1,296,784	N/A1
	Special Education - Jails <sup>5</sup>	111,243	N/A1	113,667	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	1,787,370	0	2,379,271	0

\$234,382,674

\$132,030,474

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	565,673	N/A1	633,347	N/A1
	At-Risk	2,388,898	1,784,579	2,409,804	1,800,196
	Virginia Preschool Initiative 11	1,439,014	1,074,987	1,748,110	1,305,891
⇨	Early Reading Intervention <sup>17</sup>	664,797	496,623	720,197	538,009
	Mentor Teacher Program	25,018	N/A1	25,018	N/A1
	K-3 Primary Class Size Reduction	3,094,418	2,311,623	3,218,332	2,404,191
	School Breakfast 5	228,248	N/A1	236,168	N/A1
⇨	SOL Algebra Readiness 17	426,253	318,424	433,741	324,018
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	155,137	N/A1
	Alternative Education 4, 5	0	N/A1	0	N/A1
	ISAEP	47,152	N/A1	47,152	N/A1
	Special Education-Regional Tuition 4,5	43,723	N/A1	42,200	N/A1
	Career and Technical Education 4,5	719,835	N/A1	719,835	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	1,567,220	1,170,760	1,554,933	1,161,582
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	266,756	N/A1	817,921	N/A1
⇒	Textbooks <sup>8</sup>	2,512,826	1,877,156	2,533,001	1,892,228
	Subtotal - Lottery-Funded Programs <sup>3</sup>	13,989,832	9,034,152	15,294,896	9,426,115

\$130,431,040

Total State & Local Funds

\$231,100,504

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

2012-2014 Composite Index			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
Standards of Quality Programs:   Catagories   FY 2013 State Share   FY 2013 State Share   FY 2014 State Shar	NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
C.2430	044	HENRY	7,046.38	7,046.38	6,988.92	6,988.92
Standards of Quality Programs:   PY 2013 State Share   FY 2014 State Share   FY 2014 State Share   FY 2014 Local Share   FY 2014 State Share   FY 2014 S		0040 0044 0	EV 0	1042	EV	2014
Standards of Quality Programs:         ⇒ Basic Aid (Net of all Adjustments)         22,014,044         7,066,630         21,841,009         7,011,11           Sales Tax ²         7,306,726         NA1         7,273,266         NV           ⇒ Textbooks ³         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ⇒ Vocational Education         245,569         78,764         243,388         78,1           ⇒ Special Education         2,459,025         789,357         2,444,263         784,6           ⇒ Prevention, Intervention, & Remediation         986,810         316,770         978,763         314,1           ⇒ VRS Retirement (Includes RHCC) ³         2,331,006         748,262         2,311,998         742,1           ⇒ Social Security         1,397,537         448,615         1,386,140         444,9           ⊕ Remedial Summer School ⁵         85,346         27,396         84,650         27,1           Remedial Summer School ⁵         134,747         N/A1         Funded in Lottery in FY 2014           Subtotal · SQA Accounts ³         37,398,007         9,616,200         36,997,287         9,541,6           Incentive Programs:         Compensation Supplement ¹°         Not Funded in FY 2013         535,056         93.8           Compensation Supplemen						-
⇒ Basic Aid (Net of all Adjustments)         22,014,044         7,086,630         21,841,003         7,011,1           Sales Tax <sup>7</sup> Tothooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ⇒ Vocational Education         437,397         140,406         433,830         139,2           ⇒ Gifted Education         245,569         78,764         243,368         78,1           ⇒ Prevention, Intervention, & Remediation         996,810         316,770         978,763         314,1           ⇒ VRS Retirement (Includes RHCC) <sup>9</sup> 2,331,006         748,262         2,311,998         742,1           ⇒ Group Life         85,346         27,396         84,650         27,1           Remedial Summer School <sup>5,10</sup> 85,346         27,396         84,650         27,1           Subtotal - SOO Accounts <sup>3</sup> 37,398,007         9,616,200         36,97,287         9,541,6           Incentive Programs:         Compensation Supplement <sup>19</sup> Not Funded in FY 2013         403,171         N/A1         412,375         N/A           Lincentive Programs:         Compensation Supplement <sup>19</sup> Not Funded in FY 2013         401,275         N/A         412,375         N/A           Lindian Assistance with Retirement, Inflation & Preschoo	Standa	1 11	1 1 2013 State Share	r i zu i s Locai Silaie	1 1 2014 State Strate	1 1 2014 Local Share
Sales Tax   Textbooks   Funded in Lottery in FY 2013   Funded in Lottery in FY 2014		40	22.014.044	7.066.630	21.841.009	7,011,148
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         437,397         140,406         433,830         139,2           ➡ Giffed Education         245,369         78,764         243,368         78,11           ➡ Special Education         2,459,025         789,357         2,444,263         784,6           ➡ Prevention, Intervention, & Remediation         96,810         316,770         978,763         314,1           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 2,331,006         748,262         2,311,998         742,1           ➡ Social Security         1,397,537         448,615         1,386,140         444,9           ➡ Group Life         85,346         27,396         84,650         27,1           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         134,747         N/A1         Funded in Lottery in FY 2014           Subtotal - SQ Accounts <sup>3</sup> 37,398,007         9,616,200         36,997,287         9,541,6           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         535,056         93,8           Academic Year Governor's School <sup>4</sup> 403,171         N/A1         412,375         N/A           Intentive Programs: <td></td> <td></td> <td></td> <td></td> <td></td> <td>N/A1</td>						N/A1
➡ Vocational Education         437,397         140,406         433,830         139,2           ➡ Gifted Education         245,369         78,764         243,368         76,1           ➡ Special Education         2,459,025         789,357         2,444,263         784,6           ➡ Prevention, Intervention, & Remediation         986,810         316,770         978,763         314,1           ➡ VRS Retirement (Includes RHCC)         9         2,331,006         748,262         2,311,998         742,1           ➡ Social Security         1,397,537         448,615         1,386,140         444,9           ➡ Group Life         85,346         27,396         84,650         27,1           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         134,747         N/A1         Funded in Lottery in FY 2014           Subtotal - SQQ Accounts <sup>3</sup> 37,398,007         9,616,200         36,997,287         9,541,6           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         536,056         93,8           Academic Year Governor's School <sup>4</sup> 403,171         N/A1         412,375         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>3</sup> 461,258	⇨					
➡ Gifted Education         245,369         78,764         243,368         78,16           ➡ Special Education         2,459,025         789,357         2,444,263         784,6           ➡ Prevention, Intervention, & Remediation         986,810         316,770         978,763         314,1           ➡ VRS Retirement (Includes RHCC)         9         2,331,006         748,262         2,311,998         742,1           ➡ Social Security         1,397,537         448,615         1,386,140         444,9           ➡ Group Life         85,346         27,396         84,650         27,1           Remedial Summer School <sup>5,10</sup> (Spiit funded - See Lottery Programs below)         134,747         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 37,398,007         9,616,200         36,997,287         9,541,6           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         535,056         93.8           Academic Year Governor's School <sup>4</sup> 403,171         N/A1         412,375         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 461,258         N/A1         421,145         N/A           EpiPen Grants <sup>4</sup> 1,674         N/A1<	-		ı	•	i	-
➡ Special Education         2,459,025         789,357         2,444,263         784,6           ➡ Prevention, Intervention, & Remediation         986,810         316,770         978,763         314,1           ➡ VRS Retirement (Includes RHCC) 9         2,331,006         742,262         2,311,998         742,1           ➡ Social Security         1,397,537         448,615         1,386,140         444,9           ➡ Group Life         85,346         27,396         84,650         27,1           Remedial Summer School 5,10         134,747         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         134,747         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         535,056         93,8           Academic Year Governor's School 4         403,171         N/A1         412,375         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs 13         461,258         N/A1         421,145         N/A           (Split funded - See Lottery Programs below)         EpiPen Grants 14         N/A1         N/A1         N/A1         1,674         N/A1         N/A1         N/A1         1,674         N/A1         N/A1         N/A1 <td< td=""><td>-</td><td></td><td></td><td>·</td><td></td><td>78,122</td></td<>	-			·		78,122
➡ Prevention, Intervention, & Remediation         986,810         316,770         978,763         314,11           ➡ VRS Retirement (Includes RHCC)         9         2,331,006         748,262         2,311,998         742,11           ➡ Social Security         1,397,537         448,615         1,386,140         444,9           ➡ Group Life         85,346         27,396         84,650         27,11           Remedial Summer School 5.10         134,747         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         37,398,007         9,616,200         36,997,287         9,541,6           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         535,056         93,8           Academic Year Governor's School. 4         403,171         N/A1         412,375         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs 13         461,258         N/A1         421,145         N/A           EpiPen Grants 14         1,674         N/A1         N/A1         Not Funded in FY 2013         0           EpiPen Grants 14         1,674         N/A1         N/A1         N/A1           Early Reading Specialists Initi	-		·	•	•	· ·
⇒ VRS Retirement (Includes RHCC) <sup>9</sup> 2,331,006         748,262         2,311,998         742,11           ⇒ Social Security         1,397,537         448,615         1,386,140         444,9           ⇒ Group Life         85,346         27,396         84,650         27,11           Remedial Summer School <sup>5,10</sup> (Spilt funded - See Lottery Programs below)         134,747         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 37,398,007         9,616,200         36,997,287         9,541,6           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         535,056         93,8           Academic Year Governor's School <sup>4</sup> 403,171         N/A1         412,375         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 461,258         N/A1         421,145         N/A           EpiPen Grants <sup>14</sup> 1,674         N/A1         N/A1         N/A1 Funded in FY 2014         N/A           Early Reading Specialists Initiative         Not Funded in FY 2013         0         82,800         492,000         82,80           Subtotal - Incentive Accounts <sup>3</sup> 1,358,103         82,800         1,860,576         176,6           Categ		'	' '	·	· · · · · · · · · · · · · · · · · · ·	· ·
➡ Social Security         1,397,537         448,615         1,386,140         444,9           ➡ Group Life         85,346         27,396         84,650         27,1           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         134,747         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 37,398,007         9,616,200         36,997,287         9,541,6           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         535,056         93,8           Academic Year Governor's School <sup>4</sup> 403,171         N/A1         412,375         N//           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 461,258         N/A1         421,145         N//           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         492,000         82,800         492,000         82,800           Technology - VPSA <sup>6</sup> 492,000         82,800         492,000         82,800         492,000         82,800           Locategorical Programs:         0         N/A1         0         N/A1<	-	,	· ·	′	<i>'</i>	· ·
➡ Group Life         85,346         27,396         84,650         27,1           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         134,747         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 37,398,007         9,616,200         36,997,287         9,541,6           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         535,056         93,8           Academic Year Governor's School <sup>4</sup> 403,171         N/A1         412,375         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 461,258         N/A1         421,145         N/A           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 1,674         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         492,000         82,800         492,000         82,80           Technology - VPSA <sup>6</sup> 492,000         82,800         1,860,576         176,6           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         1,739         N/A           Virtual Virginia <sup>5</sup> 0         N/A1	-	` '	' '	,		· ·
Remedial Summer School	→	Social Security	1,397,537	448,615		444,957
Compensation Supplement   Subtotal - SoQ Accounts   Subtotal - SoC Accounts   Subtotal - SoC Academic Year Governor's School   4	⇒	•	85,346	27,396	84,650	27,173
Subtotal - Soe Lottery Programs below			134,747	N/A1	Funded in Lott	ery in FY 2014
Incentive Programs:		, ,	·	0.040.000		-
Compensation Supplement   15		Subtotal - SOQ Accounts *	37,398,007	9,616,200	36,997,287	9,541,626
Compensation Supplement   15	Incenti	ve Programs:				
Academic Year Governor's School 4   A03,171   N/A1   A12,375   N/A     Additional Assistance with Retirement, Inflation & Preschool Costs 13   461,258   N/A1   421,145   N/A     (Split funded - See Lottery Programs below)     EpiPen Grants 14   1,674   N/A1   Not Funded in FY 2014     Early Reading Specialists Initiative   Not Funded in FY 2013   0     Technology - VPSA 6   492,000   82,800   492,000   82,80     Subtotal - Incentive Accounts 3   1,358,103   82,800   1,860,576   176,60      Categorical Programs:   Adult Education 5   0   N/A1   11,739   N/A     Virtual Virginia 5   0   N/A1   0   N/A1     American Indian Treaty Commitment 5   0   N/A1   0   N/A1     School Lunch 5   43,147   N/A1   43,147   N/A1     Special Education - Homebound 5   18,509   N/A1   29,479   N/A     Special Education - State-Operated Programs 5   4,956   N/A1   10,700   N/A1     Special Education - Jails 5   4,956   N/A1   10,700   N/A1     Special Education - Jails 5   4,956   N/A1   10,700   N/A1     Additional Assistance with Retirement, N/A1   11,735   N/A1     Additional Assistance with Retirement, N/A1   11,739   N/A1     Additional Assistance			Not Funded	in FY 2013	535,056	93,855
Inflation & Preschool Costs   13			403,171	N/A1	412,375	N/A1
(Split funded - See Lottery Programs below)           EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative         1,674         N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         492,000         82,800         492,000         82,800           Subtotal - Incentive Accounts <sup>3</sup> 1,358,103         82,800         1,860,576         176,6           Categorical Programs:         0         N/A1         11,739         N/A           Virtual Virginia <sup>5</sup> 0         N/A1         0         N/A           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0         N/A           School Lunch <sup>5</sup> 43,147         N/A1         43,147         N/A           Special Education - Homebound <sup>5</sup> 18,509         N/A1         29,479         N/A           Special Education - State-Operated Programs <sup>5</sup> 0         N/A1         0         N/A           Special Education - Jails <sup>5</sup> 4,956         N/A1         10,700         N/A		,				
EpiPen Grants   14			461,258	N/A1	421,145	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013   192,000   82,800   492,000   82,800   492,000   82,800   192,000   82,800   192,000   82,800   192,000   82,800   192,000   82,800   192,000			4 074	N1/A4	Mad Francis	U- 57,004.4
Technology - VPSA 6         492,000         82,800         492,000         82,80           Subtotal - Incentive Accounts 3         1,358,103         82,800         1,860,576         176,6           Categorical Programs:           Adult Education 5         0         N/A1         11,739         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         43,147         N/A1         43,147         N/A           Special Education - Homebound 5         18,509         N/A1         29,479         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         4,956         N/A1         10,700         N/A					Not Funded	IN FY 2014
Subtotal - Incentive Accounts <sup>3</sup> 1,358,103         82,800         1,860,576         176,6           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         11,739         N/A           Virtual Virginia <sup>5</sup> 0         N/A1         0         N/A           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0         N/A           School Lunch <sup>5</sup> 43,147         N/A1         43,147         N/A           Special Education - Homebound <sup>5</sup> 18,509         N/A1         29,479         N/A           Special Education - State-Operated Programs <sup>6</sup> 0         N/A1         0         N/A           Special Education - Jails <sup>5</sup> 4,956         N/A1         10,700         N/A			i		492 000	82 800
Categorical Programs:           Adult Education 5         0         N/A1         11,739         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         43,147         N/A1         43,147         N/A           Special Education - Homebound 5         18,509         N/A1         29,479         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         4,956         N/A1         10,700         N/A			,	·	· · · · · · · · · · · · · · · · · · ·	
Adult Education 5         0         N/A1         11,739         N//A           Virtual Virginia 5         0         N/A1         0         N//A           American Indian Treaty Commitment 5         0         N/A1         0         N//A           School Lunch 5         43,147         N/A1         43,147         N//A           Special Education - Homebound 5         18,509         N/A1         29,479         N//A           Special Education - State-Operated Programs 5         0         N/A1         0         N//A           Special Education - Jails 5         4,956         N/A1         10,700         N//A		Oubtotal - Incentive Accounts	1,000,100	02,000	1,000,010	11 0,000
Virtual Virginia 5         0         N/A1         0         N//A1           American Indian Treaty Commitment 5         0         N/A1         0         N//A1           School Lunch 5         43,147         N/A1         43,147         N//A1           Special Education - Homebound 5         18,509         N/A1         29,479         N//A           Special Education - State-Operated Programs 5         0         N/A1         0         N//A           Special Education - Jails 5         4,956         N/A1         10,700         N//A	Catego	rical Programs:				
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>6</sup> Special Education - Jails <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> 0  N/A1  43,147  N/A1  43,147  N/A1  29,479  N/A1  0  N/A1  10,700  N/A			0		11,739	N/A1
School Lunch 5         43,147         N/A1         43,147         N////////////////////////////////////			-		0	N/A1
Special Education - Homebound 5         18,509         N/A1         29,479         N//A1           Special Education - State-Operated Programs 5         0         N/A1         0         N//A1           Special Education - Jails 5         4,956         N/A1         10,700         N//A1			~		0	N/A1
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0 N/A Special Education - Jails <sup>5</sup> 4,956 N/A1 10,700 N/A			-			N/A1
Special Education - Jails 5         4,956         N/A1         10,700         N/A					29,479	N/A1
			~		40.700	N/A1
Subtotal - Categorical Accounts   00,012   0 95,000			·		· · · · · · · · · · · · · · · · · · ·	N/A1 0
		Subtotal - Categorical Accounts *	00,612		95,066	U

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	46,316	N/A1	42,815	N/A1
	At-Risk	1,326,898	425,940	1,317,568	422,945
	Virginia Preschool Initiative 11	1,235,424	396,576	1,230,882	395,118
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	127,625	40,968	172,530	55,383
	Mentor Teacher Program	2,698	N/A1	2,698	N/A1
	K-3 Primary Class Size Reduction	1,546,712	496,501	1,532,501	491,939
	School Breakfast 5	81,622	N/A1	82,408	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	145,065	46,566	142,928	45,880
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs 13	Funded in Incer	ntive in FV 2013	31,150	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave mi i i 2013	31,100	IV/AT
	Alternative Education 4,5	160,618	N/A1	165,253	N/A1
	ISAEP	32,434	N/A1	31,434	N/A1
	Special Education-Regional Tuition 4,5	778,640	N/A1	781,778	N/A1
	Career and Technical Education 4,5	26,713	N/A1	26,713	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	319,112	102,436	304,669	97,800
	Remedial Summer School 5, 10	55,025	N/A1	162,560	N/A1
	(Split funded - See SOQ Programs above)	30,020	14711	102,000	14// (1
⇨	Textbooks <sup>8</sup>	478,630	153,642	474,727	152,389
	Subtotal - Lottery-Funded Programs <sup>3</sup>	6,363,531	1,662,629	6,502,613	1,661,454
	T. 1011 01 17 11	A4E 462 254	A44 001 000	A45.455.510	A44 082
	Total State & Local Funds	\$45,186,254	\$11,361,629	\$45,455,542	\$11,379,735

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

Standards of Quality Programs:   Standards of Quality Programs   Standards of Quali			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
Standards of Quality Programs:   Standards of Quality Programs   Standards of Quality Programs:   Standards of Quality Programs:   Sales Tax			Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
Standards of Quality Programs:   Standards of Quality Programs   Standards o	045	HIGHLAND	192.12	192.12	188.39	188.39
Standards of Quality Programs:   Standards of Quality Programs   Standards o		2012 2014 Composite Index	EV	0012	EV	2014
Standards of Quality Programs:         ⇒ Basic Ald (Met of all Adjustments)         10         272,034         1,088,592         264,533         1,058,31         2,272,21         N/A         272,021         N/A         272,021         N/A         Provention in Lottery in FY 2014         \$5,60         \$5,60         \$6,60         \$6,60         \$7,224         1,771         \$7,60         \$5,60         \$5,689         22,77         \$7,71         \$7,60         \$7,08         \$7,224         \$1,771         \$7,60         \$7,08         \$7,224         \$1,771         \$7,60         \$7,08         \$7,224         \$1,771         \$7,00         \$7,00         \$7,02         \$7,02         \$3,069         \$5,689         \$22,75         \$2,07         \$11,114         \$1,505,71         \$1,506         \$7,224         \$1,775         \$1,509,713         \$1,507,13         \$1,507,13         \$1,507,13         \$1,507,13         \$1,507,13         \$1,507,13 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
⇒ Basic Aid (Net of all Adjustments)         272,034         1,088,592         264,533         1,058,31           Sales Tax <sup>7</sup> Textbooks <sup>8</sup> 253,261         N/A1         272,021         N/A           ⇒ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014         Funded in Lottery in FY 2014           ⇒ Vocational Education         1,806         7,224         1,771         7,08           ⇒ Special Education         35,888         143,552         35,267         141,06           ⇒ Prevention, Intervention, & Remediation         5,917         23,669         5,889         22,76           ⇒ VRS Retirement (Includes RHCC) <sup>8</sup> 29,971         119,883         29,389         117,556           ⇒ Social Security         17,944         71,776         17,596         70,38           ⇔ Group Life         1,114         4,457         1,093         4,37           Remedial Summer School <sup>5,10</sup> 1,008         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 640,691         1,546,145         648,760         1,507,13           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         6,746         14,74           Additional Assistance with Retirement	Standa		1 1 2010 Gtato Gharo	1 1 20 10 200ai Oliai O	TT 2014 Glato Gliaro	1 1 2014 20001 Ollaro
Sales Tax		40	272,034	1,088,592	264,533	1,058,311
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         21,748         86,992         21,401         85,60           ➡ Gifted Education         1,806         7,224         1,771         7,08           ➡ Special Education         35,888         143,552         35,267         141,06           ➡ Prevention, Intervention, & Remediation         5,917         23,669         5,689         22,75           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 29,971         119,883         29,389         117,596           ➡ Social Security         17,944         71,776         17,596         70,38           ➡ Group Life         1,114         4,457         1,093         4,37           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         1,008         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         6,746         14,74           Academic Year Covernor's School <sup>4</sup> 0         N/A1         0         N/A           Spirit unded - See Lottery Programs below)         197         N/A1         N/A         N/A           EpiPen Grants <sup>14</sup> 19         N/A			253,261	N/A1	272,021	N/A1
⇔ Gifted Education         1,806         7,224         1,771         7,08           ⇔ Special Education         35,888         143,552         35,267         141,06           ⇔ Prevention, Intervention, & Remediation         5,917         23,669         5,689         22,75           ⇔ VRS Retirement (Includes RHCC)         9         29,971         119,883         29,389         117,596           ⇔ Social Security         17,944         71,776         17,596         70,38           Remedial Summer School <sup>6,10</sup> (Split funded - See Lottery Programs below)         1,008         N/A1         Funded In Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 640,691         1,546,145         648,760         1,507,13           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         6,746         14,74           Academic Year Governor's School. <sup>4</sup> 0         N/A1         0         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 12,510         N/A1         N/A1         N/A           Spilt funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> 197         N/A1         N/A1         N/A1           Early Reading Specialists Initiative         Not Funded in FY	⇨		Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇔ Gifted Education         1,806         7,224         1,771         7,08           ⇔ Special Education         35,888         143,552         35,267         141,06           ⇔ Prevention, Intervention, & Remediation         5,917         23,669         5,689         22,75           ⇔ VRS Retirement (Includes RHCC)         9         29,971         119,883         29,389         117,596           ⇔ Social Security         17,944         71,776         17,596         70,38           Remedial Summer School <sup>6,10</sup> (Split funded - See Lottery Programs below)         1,008         N/A1         Funded In Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 640,691         1,546,145         648,760         1,507,13           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         6,746         14,74           Academic Year Governor's School. <sup>4</sup> 0         N/A1         0         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 12,510         N/A1         N/A1         N/A           Spilt funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> 197         N/A1         N/A1         N/A1           Early Reading Specialists Initiative         Not Funded in FY	⇨	Vocational Education	21,748	86,992	21,401	85,604
➡ Prevention, Intervention, & Remediation         5,917         23,669         5,689         22,75           ➡ VRS Retirement (Includes RHCC) 9         29,971         119,883         29,389         117,556           ➡ Social Security         17,944         71,776         17,596         70,38           ➡ Group Life         1,114         4,457         1,093         4,37           Remedial Summer School 5,10         1,008         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         640,691         1,546,145         648,760         1,507,13           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         6,746         14,74           Academic Year Governor's School. 4         0         N/A1         0         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs 13         12,510         N/A1         10,974         N/A           EpiPen Grants 14         197         N/A1         N/A1         N/A         N/A           EpiPen Grants 14         197         N/A1         N/A1         N/A         N/A           Early Reading Specialists Initiative         N/A Funded in FY 2013         0         0         110,800         22,16 <td>⇨</td> <td>Gifted Education</td> <td></td> <td>7,224</td> <td></td> <td>7,083</td>	⇨	Gifted Education		7,224		7,083
	⇨	Special Education	35,888	143,552	35,267	141,066
	⇒	Prevention, Intervention, & Remediation	5.917	•	•	22,758
➡ Social Security         17,944         71,776         17,596         70,38           ➡ Group Life         1,114         4,457         1,093         4,37           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         1,008         N/A1         Funded in Lottery in FY 2014           Subtotal - SQQ Accounts <sup>3</sup> 640,691         1,546,145         648,760         1,507,13           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         6,746         14,74           Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 12,510         N/A1         10,974         N/A           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> Not Funded in FY 2013         0         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         102,000         20,400         110,800         22,16           Subtotal - Incentive Accounts <sup>3</sup> 114,707         20,400         128,520         36,90           Categorical Programs:           Adult Education <sup>5</sup> 0	⇨	VRS Retirement (Includes RHCC) 9	·	119,883	29,389	117,555
➡ Group Life         1,114         4,457         1,093         4,37           Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)         1,008         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 640,691         1,546,145         648,760         1,507,13           Incentive Programs:           Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> ON/A Additional Assistance with Retirement, Inflation & Preschool Costs <sup>3</sup> 12,510         N/A1         0         N/A2           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>3</sup> 12,510         N/A1         10,974         N/A           (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> 19,800         197         N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative Programs <sup>4</sup> 102,000         20,400         110,800         22,16           Subtotal - Incentive Accounts <sup>3</sup> 114,707         20,400         128,520         36,90           Categorical Programs:           Adult Education <sup>5</sup> 0 N/A1         0 N/A1         0 N/A1           American Indian Treaty Commitment <sup>5</sup> 0 N/A1         0 N/A1         0 N/A1           American Indian Treaty Commitment <sup>5</sup> 0 N/A1         0 N/A1         0 N/A1           Special Education - Homeboun	⇨	•	·	71,776	•	70,383
Remedial Summer School   5.10   1,008   N/A1   Funded in Lottery in FY 2014	⇒	•	*	·	•	4,371
Not Funded in FY 2013   Not Funded in FY 2014   Not Funded in FY 2013   Not Funded in FY 2014   Not Funded in FY 2013   Not Funded in FY 2014   Not Funded in FY 2013   Not		Remedial Summer School <sup>5, 10</sup>	,	,	•	•
Compensation Supplement   15			640,691	1,546,145	648,760	1,507,131
Compensation Supplement   15						
Academic Year Governor's School. 4         0         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs 13         12,510         N/A1         10,974         N/A           (Split funded - See Lottery Programs below)         EpiPen Grants 14         197         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         110,800         22,16           Subtotal - Incentive Accounts 3         114,707         20,400         110,800         22,16           Subtotal - Incentive Accounts 3         114,707         20,400         128,520         36,90           Categorical Programs:           Adult Education 5         0         N/A1         0         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         1,502         N/A1         1,502         N/A           Special Education - Homebound 5         0         N/A1         0         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A	Incentiv		AL . E	I = 514.0040	0.740	44740
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative  Not Funded in FY 2013  Technology - VPSA <sup>6</sup> 102,000  Subtotal - Incentive Accounts <sup>3</sup> 114,707  110,800  110,800  22,160  Subtotal - Incentive Accounts <sup>3</sup> Categorical Programs:  Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> 0 N/A1 American Indian Treaty Commitment <sup>5</sup> 0 N/A1 School Lunch <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>6</sup> 0 N/A1 Special Education - State-Operated Programs <sup>6</sup> 0 N/A1 Special Education - Jails <sup>5</sup>			i		6,746	·
(Split funded - See Lottery Programs below)           EpiPen Grants 14         197         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         0         20,400         110,800         22,16           Subtotal - Incentive Accounts 3         114,707         20,400         128,520         36,90           Categorical Programs:           Adult Education 5         0         N/A1         0         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         1,502         N/A1         1,502         N/A           Special Education - Homebound 5         0         N/A1         0         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A		Additional Assistance with Retirement,	0	N/A1	0	
EpiPen Grants   14			12,510	N/A1	10,974	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013   102,000   20,400   110,800   22,16			107	NI/A 4	Not Fundos	I in EV 2014
Technology - VPSA 6         102,000         20,400         110,800         22,16           Subtotal - Incentive Accounts 3         114,707         20,400         128,520         36,90           Categorical Programs:         Adult Education 5         0         N/A1         0         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         1,502         N/A1         1,502         N/A           Special Education - Homebound 5         0         N/A1         0         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A					Not Funded	1 III F 1 2014
Subtotal - Incentive Accounts <sup>3</sup> 114,707         20,400         128,520         36,90           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         0         N/A           Virtual Virginia <sup>5</sup> 0         N/A1         0         N/A           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0         N/A           School Lunch <sup>5</sup> 1,502         N/A1         1,502         N/A           Special Education - Homebound <sup>5</sup> 0         N/A1         0         N/A           Special Education - State-Operated Programs <sup>5</sup> 0         N/A1         0         N/A           Special Education - Jails <sup>5</sup> 0         N/A1         0         N/A			i i		110.800	22,160
Categorical Programs:           Adult Education 5         0         N/A1         0         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         1,502         N/A1         1,502         N/A           Special Education - Homebound 5         0         N/A1         0         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A				·		36,906
Adult Education 5         0         N/A1         0         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         1,502         N/A1         1,502         N/A           Special Education - Homebound 5         0         N/A1         0         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A			, -	-,	-,	
Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         1,502         N/A1         1,502         N/A           Special Education - Homebound 5         0         N/A1         0         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A	Catego					
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup> N/A1  ON/A1  N/A1			-		0	N/A1
School Lunch 5         1,502         N/A1         1,502         N/A           Special Education - Homebound 5         0         N/A1         0         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A		<del>-</del>	-		0	N/A1
Special Education - Homebound 5         0         N/A1         0         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A			_		0	N/A1
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0 N/A Special Education - Jails <sup>5</sup> 0 N/A1 0 N/A					1,502	N/A1
Special Education - Jails <sup>5</sup> 0 N/A1 0 N/A			-		0	N/A1
					0	N/A1
Subtotal - Categorical Accounts   1,502			-		0	
		Subtotal - Categorical Accounts	1,502	0	1,502	0

\$1,448,822

\$1,632,028

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	40,490	N/A1	47,235	N/A1
	At-Risk	14,000	56,000	13,817	55,268
	Virginia Preschool Initiative 11	9,000	9,000	9,000	9,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	624	2,496	624	2,496
	Mentor Teacher Program	491	N/A1	491	N/A1
	K-3 Primary Class Size Reduction	604	2,416	647	2,588
	School Breakfast 5	2,189	N/A1	2,049	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	1,279	5,116	1,279	5,116
	Additional Assistance with Retirement,	·	•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	812	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	2,266	N/A1	2,266	N/A1
	Supplemental Basic Aid	595,051	N/A1	578,499	N/A1
$\Rightarrow$	English as a Second Language 12	239	956	0	0
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	411	N/A1	2,081	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	3,448	13,791	3,381	13,523
	Subtotal - Lottery-Funded Programs <sup>3</sup>	677,951	89,775	670,040	87,991

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$1,434,852

\$1,656,320

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
046	ISLE OF WIGHT	5,356.13	5,356.13	5,330.82	5,330.82
	2012 2011 2	EV	2040	EV	2011
	2012-2014 Composite Index 0.4258	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	r i zu is state stiale	1 1 2013 Local Silate	1 1 2014 State Share	1 1 2014 LOCAl Share
⇒	Basic Aid (Net of all Adjustments) 16	13,272,655	9,849,443	13,284,714	9,858,356
	Sales Tax <sup>7</sup>	5,587,950	N/A1	5,441,969	N/A1
⇒	Textbooks 8	Funded in Lott		Funded in Lot	
⇒	Vocational Education	295,247	218,941	293,852	217,907
⇒	Gifted Education	141,473	104,909	140,804	104,414
⇒	Special Education	1,746,878	1,295,404	1,741,684	1,291,552
⇒	Prevention, Intervention, & Remediation	289,096	214,380	287,730	213,367
	·	,	· ·		
⇒	VRS Retirement (Includes RHCC) 9	1,356,291	1,005,762	1,349,882	1,001,010
⇒	Social Security	811,929	602,089	808,093	599,244
⇒	Group Life	52,283	38,771	52,036	38,588
	Remedial Summer School 5, 10	46,476	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	22 600 270	42 220 000		-
	Subtotal - SOQ Accounts <sup>3</sup>	23,600,278	13,329,699	23,400,764	13,324,438
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	l in FY 2013	0	0
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	170,874	N/A1	167,974	N/A1
	(Split funded - See Lottery Programs below)	000	N1/A 4	Not Fundos	Lin EV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	886 <b>Not Funde</b> a	N/A1	Not Funded	i in FY 2014
	Technology - VPSA 6	284,000	56,800	338,000	67,600
	Subtotal - Incentive Accounts <sup>3</sup>	455,760	56,800	505,974	67,600
	Custotal incentive Accounts	100,100	33,333		0.,000
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	22,198	N/A1	22,198	N/A1
	Special Education - Homebound <sup>5</sup>	22,044	N/A1	25,476	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	44,242	0	47,673	0

\$25,837,596

\$14,288,777

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	20,558	N/A1	35,269	N/A1
	At-Risk	221,783	164,464	220,837	163,762
	Virginia Preschool Initiative 11	310,068	229,932	310,068	229,932
⇨	Early Reading Intervention <sup>17</sup>	35,854	26,588	41,232	30,576
	Mentor Teacher Program	981	N/A1	981	N/A1
	K-3 Primary Class Size Reduction	314,092	232,916	304,390	225,721
	School Breakfast 5	9,135	N/A1	7,971	N/A1
⇨	SOL Algebra Readiness 17	42,170	31,271	44,048	32,664
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	12,424	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	526,954	N/A1	592,581	N/A1
	Career and Technical Education 4,5	8,971	N/A1	8,971	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	10,613	7,870	14,037	10,409
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	18,979	N/A1	0	N/A1
⇒	Textbooks <sup>8</sup>	275,964	204,642	274,660	203,675
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,811,839	897,683	1,883,186	896,739

\$14,284,182

Total State & Local Funds

\$25,912,119

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
047	JAMES CITY	9,708.60	9,708.60	9,969.63	9,969.63
	2012-2014 Composite Index	FY 2	013	FY 2	2014
	0.5628	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01010 011010		11201100000000	112011200
⇒	Basic Aid (Net of all Adjustments) 16	18,305,132	23,563,880	18,918,012	24,352,830
	Sales Tax <sup>7</sup>	9,897,243	N/A1	10,026,800	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lott	tery in FY 2014
⇒	Vocational Education	110,360	142,064	113,327	145,884
⇒	Gifted Education	195,252	251,344	200,501	258,102
⇒	Special Education	2,330,285	2,999,736	2,397,297	3,085,999
⇒	Prevention, Intervention, & Remediation	314,100	404,336	322,545	415,207
⇒	VRS Retirement (Includes RHCC) 9	1,795,466	2,311,272	1,843,740	2,373,414
⇒	Social Security	1,073,884	1,382,392	1,102,757	1,419,560
⇒	Group Life	67,914	87,424	69,740	89,775
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	47,721	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	34,137,357	31,142,448	34,994,719	32,140,771
_					
Incenti	ve Programs:	Not Funded	in EV 2042	431,879	303,798
	Compensation Supplement 15	Not Funded	N/A1	431,079	303,796 N/A1
	Academic Year Governor's School  Additional Assistance with Retirement,	U	IN/A I	U	IN/A I
	Inflation & Preschool Costs <sup>13</sup>	321,169	N/A1	309,878	N/A1
	(Split funded - See Lottery Programs below)	·		·	
	EpiPen Grants 14	0	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	0	0	0	0
	Subtotal - Incentive Accounts <sup>3</sup>	321,169	0	741,757	303,798
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Homebound <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	0	0	0	0

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	206,621	265,980	212,770	273,895
	Virginia Preschool Initiative 11	255,000	255,000	255,000	255,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	73,709	94,884	92,819	119,484
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	111,480	143,506	198,853	255,980
	School Breakfast 5	0	N/A1	0	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	50,373	64,844	50,308	64,761
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	22,920	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	nave III 1 2013	22,320	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	0	N/A1	0	N/A1
	Special Education-Regional Tuition 4,5	271,859	N/A1	248,791	N/A1
	Career and Technical Education 4,5	0	N/A1	0	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	110,789	142,617	142,332	183,222
	Remedial Summer School 5, 10	19,488	N/A1	61,418	N/A1
	(Split funded - See SOQ Programs above)	13,400	IN/AT	01,410	N/AT
⇨	Textbooks <sup>8</sup>	380,868	490,285	391,108	503,467
, and the second	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,480,187	1,457,116	1,676,319	1,655,809
					<u> </u>
	Total State & Local Funds	\$35,938,713	\$32,599,564	\$37,412,795	\$34,100,378

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
048	KING GEORGE	4,106.56	4,106.56	4,202.81	4,202.81
	2042 2044 Commonite Index	FY 2	1042	EV (	2014
	2012-2014 Composite Index 0.3787	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otate Onare	1 1 2010 Local Ollare	TT 2014 Otate Offare	TT 2014 Eodal Ollaic
⇒	Basic Aid (Net of all Adjustments) 16	10,634,391	6,482,466	11,024,998	6,720,222
	Sales Tax <sup>7</sup>	4,228,218	N/A1	4,117,513	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	170,944	104,195	174,951	106,637
⇨	Gifted Education	117,365	71,537	120,115	73,214
⇨	Special Education	1,206,815	735,588	1,263,824	770,336
⇒	Prevention, Intervention, & Remediation	201,561	122,857	206,285	125,737
⇒	VRS Retirement (Includes RHCC) 9	1,069,039	651,610	1,096,706	668,474
⇒	Social Security	640,403	390,344	658,024	401,084
⇒	Group Life	40,822	24,882	41,779	25,466
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	35,890	N/A1	Funded in Lot	•
	Subtotal - SOQ Accounts <sup>3</sup>	18,345,448	8,583,479	18,704,195	8,891,170
Incentiv	/e Programs:				
	Compensation Supplement 15	Not Funded		254,600	84,800
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	174,941	N/A1	167,857	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	492	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not i undec	0
	Technology - VPSA 6	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	355,434	36,000	602,457	120,800
Catego	rical Programs:		N1/A 4		N1/A 4
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1 N/A1	0	N/A1 N/A1
	American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup>	15,791	N/A1	15,791	N/A1
	Special Education - Homebound <sup>5</sup>	12,699	N/A1	14,710	N/A1
	Special Education - Homebound Special Education - State-Operated Programs	0	N/A1	14,710	N/A1
	Special Education - State-Operated Programs  Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	28,490	0	30,501	0
	casicia. categorica./loodinto	,	-		

Lottery	r-Funded Programs				
•	Foster Care 5	0	N/A1	6,664	N/A1
	At-Risk	100,949	61,531	103,347	62,993
	Virginia Preschool Initiative 11	29,822	18,177	59,645	36,355
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	34,916	21,282	46,554	28,376
	Mentor Teacher Program	5,641	N/A1	5,641	N/A1
	K-3 Primary Class Size Reduction	0	0	0	0
	School Breakfast 5	5,056	N/A1	5,253	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	27,803	16,947	27,803	16,947
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntivo in EV 2012	12,416	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	luve III I 2013	12,410	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	7,886	N/A1	7,886	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	15,929	9,709	15,188	9,258
	Remedial Summer School 5, 10	14,656	N/A1	56,424	N/A1
	(Split funded - See SOQ Programs above)	14,030	IV/AT	30,424	IN/AT
$\Rightarrow$	Textbooks <sup>8</sup>	228,938	139,544	234,304	142,815
	Subtotal - Lottery-Funded Programs <sup>3</sup>	479,455	267,190	588,984	296,744
	Total State & Local Funds	\$19,208,827	\$8,886,669	\$19,926,137	\$9,308,714

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
049	KING AND QUEEN	835.53	835.53	788.61	788.61
	2012 2011 2	EV 0	2040	EV	2011
	2012-2014 Composite Index 0.4469	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	F1 2013 State Share	F1 2013 LOCAL SHALE	F1 2014 State Share	F1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	2,168,382	1,752,351	2,027,816	1,639,286
'	Sales Tax 7	976,752	N/A1	959,436	
⇨	Textbooks <sup>8</sup>	Funded in Lott		· ·	tery in FY 2014
⇒	Vocational Education	50,834	41,074	47,980	· •
⇒	Gifted Education	21,720	17,550	20,064	16,212
		·	·	,	*
⇒	Special Education	336,894	272,207	320,592	259,036
⇒	Prevention, Intervention, & Remediation	118,306	95,590	111,662	90,222
⇨	VRS Retirement (Includes RHCC) 9	234,301	189,313	221,143	178,682
⇨	Social Security	140,026	113,140	132,599	107,139
⇨	Group Life	8,781	7,095	8,287	6,696
	Remedial Summer School 5, 10	0	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)				-
	Subtotal - SOQ Accounts <sup>3</sup>	4,055,996	2,488,320	3,849,579	2,336,040
Incontin	ve Programs:				
memm	Compensation Supplement 15	Not Funded	in FY 2013	52,194	23,045
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,			_	
	Inflation & Preschool Costs 13	42,983	N/A1	41,052	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup>	295	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	154,000	30,800	145,600	29,120
	Subtotal - Incentive Accounts <sup>3</sup>	197,278	30,800	238,846	52,165
Catego	rical Programs:				
calogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	4,204	N/A1	4,204	N/A1
	Special Education - Homebound <sup>5</sup>	4,576	N/A1	6,529	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts 3	8,779	0	10,733	0

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lotterv	-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	196,285	158,597	185,330	149,745
	Virginia Preschool Initiative 11	119,470	96,531	92,921	75,079
⇨	Early Reading Intervention 17	6,907	5,581	8,634	6,976
	Mentor Teacher Program	981	N/A1	981	N/A1
	K-3 Primary Class Size Reduction	176,826	142,874	175,585	141,871
	School Breakfast <sup>5</sup>	1,320	N/A1	0	N/A1
⇨	SOL Algebra Readiness 17	12,334	9,966	14,143	11,427
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Fundad in Inco	ntive in FY 2013	3,036	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave III i 2013	3,030	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	0	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	2,556	N/A1	2,556	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	8,574	6,928	7,255	5,862
	Remedial Summer School 5, 10	0	N/A1	0	N/A1
	(Split funded - See SOQ Programs above)	0	14/7(1		14/741
⇨	Textbooks <sup>8</sup>	41,467	33,505	39,138	31,624
	Subtotal - Lottery-Funded Programs <sup>3</sup>	574,578	453,982	529,579	422,584
	Total Otata O Land Founda	<b>*</b> 4.000.000	\$0.070.400	A4 000 707	<b>***</b>
	Total State & Local Funds	\$4,836,633	\$2,973,102	\$4,628,737	\$2,810,789

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>&</sup>lt;sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>=</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
050	KING WILLIAM	2,179.61	2,179.61	2,204.89	2,204.89
	0040 0044 0	FY 2	0042	EV	2014
	2012-2014 Composite Index 0.3375	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇒	Basic Aid (Net of all Adjustments) 16	6,223,883	3,170,863	6,330,977	3,225,868
	Sales Tax <sup>7</sup>	2,073,958	N/A1	2,050,619	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	
⇨	Vocational Education	102,523	52,229	103,713	52,835
⇨	Gifted Education	66,424	33,838	67,194	34,231
⇒	Special Education	694,560	353,832	704,076	358,680
⇒	Prevention, Intervention, & Remediation	138,623	70,619	140,231	71,438
⇒	VRS Retirement (Includes RHCC) 9	610,808	311,167	617,893	314,776
	,	,	·	·	· · · · · · · · · · · · · · · · · · ·
⇒	Social Security	365,330	186,111	369,567	188,270
⇒	Group Life	23,104	11,770	23,372	11,906
	Remedial Summer School 5,10	27,590	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	10,326,803	4,190,429	10,407,642	4,258,004
	Subtotal - SOQ Accounts	10,320,003	7,130,723	10,401,042	4,230,004
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	143,640	39,986
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup>	109,481	N/A1	105,828	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	492	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	180,000	30,800	180,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	289,973	30,800	429,468	70,786
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,098	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	52,699	N/A1	45,094	N/A1
	School Lunch 5	10,336 15,080	N/A1 N/A1	10,336 9,271	N/A1 N/A1
	Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup>	15,080	N/A1 N/A1	9,271	N/A1
	Special Education - State-Operated Programs 1 Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	78,115	0	66,799	0
	Gubiolai - Galegoricai Accounts	70,110	<u> </u>	00,100	<u> </u>

\$12,034,754

\$4,654,929

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	115,665	58,924	117,149	59,680
	Virginia Preschool Initiative 11	71,550	36,450	71,550	36,450
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	16,547	8,430	28,957	14,752
	Mentor Teacher Program	245	N/A1	245	N/A1
	K-3 Primary Class Size Reduction	251,909	128,331	260,813	132,867
	School Breakfast 5	2,527	N/A1	1,076	N/A1
⇨	SOL Algebra Readiness 17	21,176	10,788	21,176	10,788
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Ince	ntive in FY 2013	7,827	N/A1
	Alternative Education 4,5	408,098	N/A1	420,413	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	4,342	N/A1	4,342	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	10,270	5,232	9,480	4,829
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	11,267	N/A1	48,885	N/A1
⇒	Textbooks <sup>8</sup>	129,569	66,007	131,072	66,773
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,051,024	314,162	1,130,845	326,139

\$4,535,391

Total State & Local Funds

\$11,745,915

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
051	LANCASTER	1,225.63	1,225.63	1,171.50	1,171.50
	2010 2011 2	EV	2040	EV	2014
	2012-2014 Composite Index 0.7934	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	F1 2013 State Share	F1 2013 Local Share	F1 2014 State Share	F1 2014 Local Share
□	Basic Aid (Net of all Adjustments) 16	1,078,375	4,144,018	1,021,592	3,923,190
	Sales Tax 7	1,303,366	N/A1	1,293,456	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	•	Funded in Lot	
⇒	Vocational Education	30,639	117,662	29,286	112,466
⇒	Gifted Education	11,648	·	11,133	
1		,	44,731	·	42,756
⇒	Special Education	88,879	341,318	86,163	330,891
⇒	Prevention, Intervention, & Remediation	62,291	239,214	59,540	228,649
⇒	VRS Retirement (Includes RHCC) 9	110,908	425,918	106,252	408,036
⇨	Social Security	66,342	254,773	63,654	244,450
⇨	Group Life	4,051	15,559	3,873	14,871
	Remedial Summer School 5, 10	36,983	N/A1	Funded in Lot	ions in EV 2014
	(Split funded - See Lottery Programs below)	•	·		
	Subtotal - SOQ Accounts <sup>3</sup>	2,793,482	5,583,193	2,674,949	5,305,309
Inconti	na Dua mama				
incenti	ve Programs:  Compensation Supplement <sup>15</sup>	Not Funded	in FV 2013	24,933	52,323
	Academic Year Governor's School 4	Not i unded	N/A1	24,900	N/A1
	Additional Assistance with Retirement,	Ŭ	19/74 1	0	IN/AT
	Inflation & Preschool Costs <sup>13</sup>	38,374	N/A1	36,744	N/A1
	(Split funded - See Lottery Programs below)	,		,	
	EpiPen Grants 14	295	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	128,000	25,600	174,800	34,960
	Subtotal - Incentive Accounts <sup>3</sup>	166,669	25,600	236,477	87,283
Catona	rical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	6,461	N/A1	6,461	N/A1
	Special Education - Homebound <sup>5</sup>	1,996	N/A1	1,136	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	8,457	0	7,597	0

\$3,272,921

\$6,240,376

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

	Foster Care <sup>5</sup>	8,425	N/A1	0	N/A
	At-Risk	87,035	334,238	83,121	319,20
	Virginia Preschool Initiative 11	96,000	96,000	93,000	93,00
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	6,450	24,770	7,740	29,72
	Mentor Teacher Program	2,208	N/A1	2,208	N/A
	K-3 Primary Class Size Reduction	67,602	259,610	75,239	288,93
	School Breakfast 5	3,016	N/A1	2,281	N/A
$\Rightarrow$	SOL Algebra Readiness <sup>17</sup>	7,280	27,957	7,249	27,83
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		2,718	N/A
	Alternative Education 4,5	o	N/A1	0	N/A
	ISAEP	7,859	N/A1	7,859	N/A
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A
	Career and Technical Education 4,5	3,944	N/A1	3,944	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	1,109	4,259	1,478	5,67
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	15,103	N/A1	45,343	N/A
⇨	Textbooks <sup>8</sup>	22,721	87,255	21,718	83,40
	Subtotal - Lottery-Funded Programs <sup>3</sup>	328,751	834,089	353,898	847,78

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$3,297,360

\$6,442,882

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
052	LEE	3,188.09	3,188.09	3,191.84	3,191.84
	2012 2011 Commonite Index	FY 2	1042	EV.	2014
	2012-2014 Composite Index 0.1826	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 State Share	1 1 2010 Local Gliare	11 2014 Otate Onare	1 1 2014 Eddar Gridie
⇒	Basic Aid (Net of all Adjustments) 16	11,932,239	2,665,558	11,886,551	2,655,385
	Sales Tax 7	3,472,297	N/A1	3,555,647	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	867,780	193,854	868,800	194,082
⇒	Gifted Education	119,873	26,779	120,014	26,810
⇒	Special Education	2,274,990	508,213	2,282,884	509,976
⇒	Prevention, Intervention, & Remediation	505,553	112,936	506,148	113,069
⇒	VRS Retirement (Includes RHCC) 9	1,446,299	323,091	1,448,001	323,471
⇒	Social Security	867,780	193,854	868,800	*
	•	,	<i>'</i>	*	*
⇒	Group Life	54,725	12,225	54,789	12,239
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	0	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	21,541,536	4,036,510	21,591,634	4,029,114
		,- ,	,,-	7.2 7.2	77
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded		320,611	39,137
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,	212,928	N/A1	198,174	N/A1
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)	212,920	IN/A I	190,174	IN/A I
	EpiPen Grants <sup>14</sup>	1,379	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	<u>Technology - VPSA</u> <sup>6</sup>	362,000	72,400	386,000	77,200
	Subtotal - Incentive Accounts <sup>3</sup>	576,306	72,400	904,785	116,337
0-4	wisel Browner				
Catego	rical Programs:  Adult Education <sup>5</sup>	0	N/A1	6,703	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0,703	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	20,652	N/A1	20,652	N/A1
	Special Education - Homebound <sup>5</sup>	53,527	N/A1	45,656	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts 3	74,180	0	73,011	0

\$24,429,084

\$4,532,745

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	11,686	N/A1	16,184	N/A1
	At-Risk	705,073	157,507	706,156	157,749
	Virginia Preschool Initiative 11	0	0	0	0
⇨	Early Reading Intervention <sup>17</sup>	96,976	21,664	112,288	25,084
	Mentor Teacher Program	981	N/A1	981	N/A1
	K-3 Primary Class Size Reduction	595,196	132,962	607,023	135,604
	School Breakfast 5	7,279	N/A1	4,573	N/A1
⇨	SOL Algebra Readiness 17	70,482	15,745	73,155	16,342
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	14,658	N/A1
	(-)				
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	73,838	N/A1	73,838	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	1,462	327	975	218
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
⇨	Textbooks <sup>8</sup>	233,831	52,236	234,106	52,297
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,812,521	380,441	1,859,654	387,294

\$4,489,351

Total State & Local Funds

\$24,004,543

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
053	LOUDOUN	67,494.38	67,494.38	70,063.69	70,063.69
	2012-2014 Composite Index	FY 2	013	EV 4	2014
	0.5666	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01000		11201100000000	112011200
⇒	Basic Aid (Net of all Adjustments) 16	137,802,559	180,178,757	139,521,318	182,420,258
	Sales Tax <sup>7</sup>	59,833,614	N/A1	61,782,851	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	1,287,091	1,682,662	1,336,087	1,746,716
⇨	Gifted Education	1,462,603	1,912,116	1,518,280	1,984,904
⇨	Special Education	16,322,652	21,339,212	17,065,469	22,310,325
⇨	Prevention, Intervention, & Remediation	1,199,335	1,567,935	1,244,990	1,627,622
⇨	VRS Retirement (Includes RHCC) 9	13,192,681	17,247,284	13,694,887	17,903,837
⇨	Social Security	7,898,057	10,325,425	8,198,713	10,718,483
⇨	Group Life	497,285	650,119	516,215	674,867
	Remedial Summer School 5, 10 (Split funded - See Lottery Programs below)	146	N/A1	Funded in Lot	ery in FY 2014
	Subtotal - SOQ Accounts 3	239,496,023	234,903,510	244,878,810	239,387,012
Incentiv	ve Programs:  Compensation Supplement 15	Not Funded	in EV 2012	3,152,022	2,251,780
	Academic Year Governor's School 4	Not Funded	N/A1	3,132,022	2,251,760 N/A1
	Additional Assistance with Retirement,	O	IN/A I	U	IV/A I
	Inflation & Preschool Costs <sup>13</sup>	2,059,168	N/A1	1,994,235	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	8,075	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	2,130,000	426,000	2,322,800	464,560
	Subtotal - Incentive Accounts <sup>3</sup>	4,197,242	426,000	7,469,057	2,716,340
Catego	rical Programs:				
Gutogo	Adult Education <sup>5</sup>	0	N/A1	10,506	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	209,828	N/A1	209,828	N/A1
	Special Education - Homebound <sup>5</sup>	107,858	N/A1	108,149	N/A1
	Special Education - State-Operated Programs	594,713	N/A1	686,907	N/A1
	Special Education - Jails 5	109,287	N/A1	110,792	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	1,021,686	0	1,126,181	0

\$261,887,086

\$252,029,754

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	113,545	N/A1	114,792	N/A1
	At-Risk	426,129	557,094	432,789	565,801
	Virginia Preschool Initiative 11	391,500	391,500	430,500	430,500
⇨	Early Reading Intervention <sup>17</sup>	465,158	608,118	523,117	683,890
	Mentor Teacher Program	58,131	N/A1	58,131	N/A1
	K-3 Primary Class Size Reduction	493,623	645,332	583,729	763,131
	School Breakfast 5	122,200	N/A1	116,833	N/A1
⇨	SOL Algebra Readiness 17	194,697	254,535	205,384	268,506
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	147,503	N/A1
	(opin randou dos mosmars i regiame asovo)				
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	31,434	N/A1	31,434	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	250,300	N/A1	250,300	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	2,511,052	3,282,792	2,793,820	3,652,465
	Remedial Summer School 5, 10	59	N/A1	0	N/A1
	(Split funded - See SOQ Programs above)				
⇨	Textbooks <sup>8</sup>	2,624,788	3,431,483	2,724,706	3,562,109
	Subtotal - Lottery-Funded Programs <sup>3</sup>	7,682,616	9,170,854	8,413,038	9,926,402

\$244,500,364

Total State & Local Funds

\$252,397,567

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
054	LOUISA	4,561.44	4,561.44	4,618.98	4,618.98
	0040 0044 0	FY 2	2042	EV	2014
	2012-2014 Composite Index 0.5659	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	8,135,895	10,624,244	8,282,435	10,806,952
	Sales Tax <sup>7</sup>	4,790,334	N/A1	4,778,579	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	
⇒	Vocational Education	168,310	219,412	170,433	222,180
⇨	Gifted Education	91,086	118,741	92,235	120,239
⇒	Special Education	1,065,305	1,388,750	1,080,748	1,408,882
⇒	Prevention, Intervention, & Remediation	261,376	340,734	264,673	345,032
⇒	VRS Retirement (Includes RHCC) 9	861,353	1,122,874	872,218	1,137,038
	,	,	, ,		
⇒	Social Security	516,812	673,724	523,331	682,223
⇒	Group Life	31,682	41,301	32,082	41,822
	Remedial Summer School 5,10	18,661	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	15,940,814	14,529,780	16,096,734	14,764,368
	Subtotal - SOQ Accounts	13,340,014	14,323,700	10,030,734	14,704,300
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	198,793	141,611
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup>	188,751	N/A1	178,619	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	591	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	232,000	46,400	206,000	41,200
	Subtotal - Incentive Accounts <sup>3</sup>	421,342	46,400	583,412	182,811
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	20,353	N/A1	20.253	N/A1
	School Lunch <sup>5</sup>	20,353 18,704	N/A1 N/A1	20,353 21,792	N/A1 N/A1
	Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup>	18,704	N/A1	21,792	N/A1 N/A1
	Special Education - State-Operated Programs 1 Special Education - Jails 5	0	N/A1	0	N/A1
<u> </u>	Subtotal - Categorical Accounts <sup>3</sup>	39,057	0	42,145	0
	Gubiolai - Galegoricai Accounts	55,051	<u> </u>	74,170	

\$18,331,915

\$16,410,456

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

ottery	r-Funded Programs	105,049	N/A1	77,880	N/A
	Foster Care 5	, i	•	· · · · · · · · · · · · · · · · · · ·	
	At-Risk	227,258	296,257	230,283	300,20
	Virginia Preschool Initiative 11	270,000	270,000	270,000	270,000
⇨	Early Reading Intervention <sup>17</sup>	40,659	53,004	55,567	72,438
	Mentor Teacher Program	8,094	N/A1	8,094	N/A
	K-3 Primary Class Size Reduction	384,649	501,435	390,738	509,373
	School Breakfast 5	7,790	N/A1	12,094	N/A
$\Rightarrow$	SOL Algebra Readiness 17	34,656	45,178	36,076	47,029
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs 13	Funded in Incentive in FY 2013		13,211	N/A
	(Split funded - See Incentive Programs above)	r unded in internave	11111 2013	10,211	IV/A
	Alternative Education 4,5	0	N/A1	0	N/A
	ISAEP	7,859	N/A1	7,859	N/A
	Special Education-Regional Tuition 4,5	247,899	N/A1	235,183	N/A
	Career and Technical Education 4,5	36,682	N/A1	36,682	N/A
	Supplemental Basic Aid	o	N/A1	0	N/A′
$\Rightarrow$	English as a Second Language 12	15,789	20,583	22,777	29,692
	Remedial Summer School 5, 10	7,621	N/A1	33,263	N/A
	(Split funded - See SOQ Programs above)	7,021	IN/A I	33,203	IN/A
$\Rightarrow$	Textbooks <sup>8</sup>	177,676	231,622	179,918	234,544
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,571,681	1,418,079	1,609,625	1,463,277

\$15,994,259

Total State & Local Funds

\$17,972,893

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
055	LUNENBURG	1,493.76	1,493.76	1,504.39	1,504.39
	2012 2011 2	FY 2	2010	FY 2014	
	2012-2014 Composite Index 0.2535	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Silate	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	4,852,351	1,647,878	4,867,480	1,652,931
'	Sales Tax <sup>7</sup>	1,631,524	N/A1	1,673,975	N/A1
⇒	Textbooks 8	Funded in Lott		Funded in Lot	
⇒	Vocational Education	190,681	64,752	192,038	65,213
⇒	Gifted Education	51,294	17,419	51,659	17,543
⇒	Special Education	664,595	225,686	669,324	227,292
⇒	Prevention, Intervention, & Remediation	260,931	88,608	262,788	89,239
	·	· ·	·	•	
⇒	VRS Retirement (Includes RHCC) 9	529,669	179,867	532,315	180,766
⇒	Social Security	316,686	107,542	318,940	108,307
⇒	Group Life	20,072	6,816	20,214	6,865
	Remedial Summer School 5, 10	56,661	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)	0.574.404	0.000 500		-
	Subtotal - SOQ Accounts <sup>3</sup>	8,574,464	2,338,568	8,588,733	2,348,156
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	l in FY 2013	124,522	23,107
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup>	94,046	N/A1	90,328	N/A1
	(Split funded - See Lottery Programs below)	204	N1/A 4	Not Fundos	Lin FV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	394 <b>Not Funded</b>	N/A1	Not Funded	I IN FY 2014
	Technology - VPSA 6	180,000	36,000	211,600	42,320
	Subtotal - Incentive Accounts <sup>3</sup>	274,439	36,000	426,450	65,427
	Subtotal - Incentive Accounts	21 1,100	30,000	420,400	50,121
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,754	N/A1
	Virtual Virginia 5	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	10,200	N/A1	10,200	N/A1
	Special Education - Homebound <sup>5</sup>	21,864	N/A1	23,209	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	32,063	0	36,163	0

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	2,789	N/A1	2,063	N/A1
	At-Risk	326,724	110,950	329,236	111,804
	Virginia Preschool Initiative 11	214,992	73,008	214,992	73,008
⇨	Early Reading Intervention <sup>17</sup>	20,976	7,123	27,968	9,498
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	361,339	122,705	380,176	129,102
	School Breakfast <sup>5</sup>	7,692	N/A1	6,236	N/A1
⇨	SOL Algebra Readiness 17	33,405	11,344	30,964	10,515
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	6,681	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	nave mi i i 2013	0,001	IVAI
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	7,353	N/A1	7,353	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	42,285	14,359	53,857	18,289
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	23,138	N/A1	88,627	N/A1
⇨	Textbooks <sup>8</sup>	100,057	33,978	100,769	34,220
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,148,609	373,467	1,256,780	386,436
		·			
	Total State & Local Funds	\$10,029,575	\$2,748,035	\$10,308,127	\$2,800,019

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
056	MADISON	1,805.48	1,805.48	1,803.12	1,803.12
	2012 2011 2	EV	2040	EV	2014
	2012-2014 Composite Index 0.4486	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	F1 2013 State Share	F1 2013 Local Share	F1 2014 State Share	F1 2014 LOCAL SHALE
□⇒	Basic Aid (Net of all Adjustments) 16	4,339,074	3,530,232	4,346,796	3,536,528
'	Sales Tax 7	2,002,922	N/A1	1,983,195	N/A1
⇨	Textbooks 8	Funded in Lott	·	Funded in Lot	
⇒	Vocational Education	145,349	118,251	145,159	118,096
⇒	Gifted Education	45,795	·	45,735	37,208
1		,	37,257	·	
⇒	Special Education	624,205	507,831	625,377	508,785
⇨	Prevention, Intervention, & Remediation	102,541	83,424	102,407	83,315
⇒	VRS Retirement (Includes RHCC) 9	454,963	370,142	455,362	370,467
⇨	Social Security	272,778	221,923	272,422	221,633
⇨	Group Life	16,924	13,769	16,902	13,751
	Remedial Summer School 5, 10	23,704	N/A1	Funded in Lot	ions in EV 2014
	(Split funded - See Lottery Programs below)	·	·		•
	Subtotal - SOQ Accounts <sup>3</sup>	8,028,255	4,882,829	7,993,355	4,889,783
	Programme				
incentiv	ve Programs:  Compensation Supplement 15	Not Funded	l in EV 2012	106,313	47,264
	Academic Year Governor's School 4	Not i unded	N/A1	100,313	47,204 N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	IN/AT
	Inflation & Preschool Costs <sup>13</sup>	69,818	N/A1	64,002	N/A1
	(Split funded - See Lottery Programs below)	,-		7,75	
	EpiPen Grants 14	394	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded	in FY 2013	0	0
	Technology - VPSA 6	180,000	36,000	154,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	250,212	36,000	324,315	78,064
Catama	wisel Drawane				
Catego	rical Programs:  Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0 0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	9,837	N/A1	9,837	N/A1
	Special Education - Homebound <sup>5</sup>	12,605	N/A1	6,920	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0,020	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	22,442	0	16,757	0

\$8,853,482

\$5,298,067

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	9,041		15,303	N/A1
	At-Risk	75,644	61,541	75,552	61,466
	Virginia Preschool Initiative 11	29,776	24,225	29,776	24,225
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	17,215	14,006	30,987	25,210
	Mentor Teacher Program	1,962	N/A1	1,962	N/A1
	K-3 Primary Class Size Reduction	163,656	133,145	163,965	133,396
	School Breakfast 5	14,852	N/A1	14,096	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	14,099	11,470	14,099	11,470
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		4,734	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	13,364	N/A1	20,784	N/A1
	Career and Technical Education 4,5	7,735	N/A1	7,735	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	4,932	4,013	2,301	1,872
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	9,680	N/A1	40,687	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	89,330	72,676	89,213	72,581
	Subtotal - Lottery-Funded Programs <sup>3</sup>	459,146	321,076	519,054	330,220

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$8,760,055

\$5,239,905

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
057	MATHEWS	1,173.31	1,173.31	1,133.99	1,133.99
	2012 2011 2	EV	2010	EV	2011
	2012-2014 Composite Index 0.5589	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇨	Basic Aid (Net of all Adjustments) 16	2,294,257	2,906,961	2,206,605	2,795,975
	Sales Tax 7	1,194,495	N/A1	1,193,482	N/A1
⇒	Textbooks 8	Funded in Lott		Funded in Lot	
⇒	Vocational Education	112,308	142,301	108,544	137,532
⇒	Gifted Education	24,325	30,821	23,510	29,788
⇒	Special Education	321,914	407,885	312,127	395,483
⇒	•	· ·	•	•	•
	Prevention, Intervention, & Remediation	53,307	67,544	51,521	65,280
⇒	VRS Retirement (Includes RHCC) 9	245,835	311,487	237,596	301,049
⇒	Social Security	146,983	186,237	142,558	180,629
⇒	Group Life	9,316	11,804	9,004	11,408
	Remedial Summer School 5, 10	16,592	N/A1	Funded in Lot	terv in FY 2014
	(Split funded - See Lottery Programs below)	•	4.005.040		•
	Subtotal - SOQ Accounts <sup>3</sup>	4,419,332	4,065,040	4,284,947	3,917,144
Incentiv	/e Programs:				
	Compensation Supplement <sup>15</sup>	Not Funded	l in FY 2013	54,943	38,042
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	38,058	N/A1	36,103	N/A1
	(Split funded - See Lottery Programs below)	225	\$1/A.4		
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	295 <b>Not Funde</b> d	N/A1	Not Funded	in FY 2014
	Technology - VPSA 6	128,000	25,600	128,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	166,353	25,600	219,046	63,642
	Oubtotal - Incentive Accounts	100,000	20,000	210,040	50,042
Catego	rical Programs:				
	Adult Education 5	0	N/A1	2,118	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	6,674	N/A1	6,674	N/A1
	Special Education - Homebound <sup>5</sup>	2,980	N/A1	1,919	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0 053	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	9,653	0	10,711	0

\$4,771,166

\$4,206,031

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

	School Breakfast 5	736	N/A1	1,819	N/A1
	Mentor Teacher Program  K-3 Primary Class Size Reduction	736 74,105	N/A1 93,895	736 74,352	N/A1 94,208
⇨			10,718	· ·	10,718
4	SOL Algebra Readiness <sup>17</sup> Additional Assistance with Retirement,	8,459	10,718	8,459	10,716
	(Split funded - See Incentive Programs above)	Funded in Incentive in		2,670	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	3,688	N/A1	3,688	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	1,315	1,666	2,367	2,999
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	6,776	N/A1	57,585	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	46,439	58,842	44,883	56,870
	Subtotal - Lottery-Funded Programs <sup>3</sup>	210,441	225,341	256,462	225,245

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$4,805,779

\$4,315,981

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

**BOLD** = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
058	MECKLENBURG	4,503.44	4,503.44	4,419.14	4,419.14
	2012-2014 Composite Index	FY 2	013	FY 2	2014
	0.3650	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standar	rds of Quality Programs:	2010 011110 0111110			112011200000000000000000000000000000000
⇒	Basic Aid (Net of all Adjustments) 16	12,375,341	7,113,604	12,079,937	6,943,673
	Sales Tax <sup>7</sup>	4,329,368	N/A1	4,375,585	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lott	ery in FY 2014
⇒	Vocational Education	509,024	292,588	499,495	287,112
⇨	Gifted Education	131,545	75,613	129,083	74,197
⇨	Special Education	1,870,234	1,075,016	1,840,837	1,058,119
⇨	Prevention, Intervention, & Remediation	474,708	272,863	465,822	267,756
⇨	VRS Retirement (Includes RHCC) 9	1,355,490	779,140	1,330,117	764,555
⇨	Social Security	812,150	466,827	796,948	458,088
⇨	Group Life	51,474	29,588	50,511	29,034
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	126,893	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	22,036,227	10,105,239	21,568,335	9,882,534
Incentiv	ve Programs:  Compensation Supplement 15	Not Funded	in EV 2012	302,592	95,045
	Academic Year Governor's School 4	Not Funded 0	N/A1	302,592	95,045 N/A1
	Additional Assistance with Retirement,	O O	IN/A I	U	IN/AT
	Inflation & Preschool Costs <sup>13</sup>	253,904	N/A1	233,127	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup>	886	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	284,000	56,800	319,200	63,840
	Subtotal - Incentive Accounts <sup>3</sup>	538,790	56,800	854,919	158,885
Catego	rical Programs:				
- Lings	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	27,126	N/A1	27,126	N/A1
	Special Education - Homebound <sup>5</sup>	31,725	N/A1	25,249	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	440	N/A1	600	N/A1
1	Subtotal - Categorical Accounts 3	59,291	0	52,974	0

\$25,016,221

\$11,323,900

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	757	N/A1	28,765	N/A1
	At-Risk	646,378	371,540	635,085	365,049
	Virginia Preschool Initiative 11	400,050	229,950	476,250	273,750
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	35,686	20,512	47,581	27,350
	Mentor Teacher Program	3,189	N/A1	3,189	N/A1
	K-3 Primary Class Size Reduction	739,687	425,174	709,903	408,054
	School Breakfast <sup>5</sup>	7,787	N/A1	4,271	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	73,069	42,000	73,069	42,000
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		17,243	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	6,357	N/A1	3,770	N/A1
	Career and Technical Education 4,5	13,609	N/A1	13,609	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	31,425	18,063	37,483	21,545
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	51,818	N/A1	222,263	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	256,599	147,494	251,796	144,733
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,282,127	1,254,733	2,539,993	1,282,481

\$11,416,772

Total State & Local Funds

\$24,916,436

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
059	MIDDLESEX	1,130.41	1,130.41	1,157.10	1,157.10
	2012 2011 2	EV	2040	EV	2011
	2012-2014 Composite Index 0.7232	FY 2 FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	r i zu is state stiale	T 1 2013 LOCAL SHALE	1 1 2014 State Share	T I 2014 LOCAI SHALE
⇨	Basic Aid (Net of all Adjustments) 16	1,398,889	3,672,255	1,463,585	3,824,188
'	Sales Tax <sup>7</sup>	1,225,380	N/A1	1,182,632	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	•	Funded in Lot	
⇒	Vocational Education	42,241	110,364	43,239	112,970
⇒	Gifted Education	14,393	37,606	14,733	38,493
⇒	Special Education	156,449	408,756	161,103	420,918
⇒	•	·	•	•	
	Prevention, Intervention, & Remediation	41,615	108,729	42,598	111,296
⇒	VRS Retirement (Includes RHCC) 9	139,239	363,793	142,527	372,383
⇒	Social Security	83,544	218,276	85,516	223,430
⇒	Group Life	5,319	13,898	5,445	14,226
	Remedial Summer School 5, 10	0	N/A1	Funded in Lot	terv in FY 2014
	(Split funded - See Lottery Programs below)	0.407.000	4 000 077		-
	Subtotal - SOQ Accounts <sup>3</sup>	3,107,069	4,933,677	3,141,378	5,117,904
Incenti	ve Programs:				
	Compensation Supplement <sup>15</sup>	Not Funded	in FY 2013	34,303	48,975
	Academic Year Governor's School 4	527,091	N/A1	514,195	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	28,483	N/A1	28,212	N/A1
	(Split funded - See Lottery Programs below)	225	\$1/A.4		
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	295 <b>Not Funde</b> d	N/A1	Not Funded	i in FY 2014
	Technology - VPSA 6	154,000	25,600	154,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	709.869	25,600	730,710	74,575
	Subtotal - Incentive Accounts	703,003	20,000	700,710	14,010
Catego	rical Programs:				
	Adult Education <sup>5</sup>	13,851	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	6,416	N/A1	6,416	N/A1
	Special Education - Homebound <sup>5</sup>	5,034	N/A1	3,846	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	1,332	N/A1	2,150	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	26,634	0	12,412	0

\$4,086,860

\$5,623,771

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	2,759	N/A1	13,633	N/A1
	At-Risk	50,098	130,892	51,430	134,372
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	7,778	20,322	7,778	20,322
	Mentor Teacher Program	1,226	N/A1	1,226	N/A1
	K-3 Primary Class Size Reduction	68,419	178,759	69,224	180,863
	School Breakfast 5	5,408	N/A1	4,875	N/A1
⇨	SOL Algebra Readiness 17	6,173	16,128	7,078	18,493
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incel	ntive in FY 2013	2,087	N/A1
	Alternative Education 4,5	0	l N/A1	0	N/A1
	ISAEP	7,859		7,859	
	Special Education-Regional Tuition <sup>4, 5</sup>	35,807		4,247	
	Career and Technical Education <sup>4,5</sup>	3,358		3,358	
	Supplemental Basic Aid	0		0	N/A1
⇨	English as a Second Language 12	495	1,293	825	2,155
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
⇨	Textbooks <sup>8</sup>	28,076	73,355	28,739	75,087
	Subtotal - Lottery-Funded Programs <sup>3</sup>	217,456	420,749	202,359	431,292

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$4,061,028

\$5,380,026

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

2012-2014 Composite Index			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
2012-2014 Composite Index	NUM		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
Standards of Quality Programs:	060	MONTGOMERY	9,473.83	9,473.83	9,483.81	9,483.81
Standards of Quality Programs:		2012 2011 2	EV	2012	EV	2011
Standards of Quality Programs:						-
⇔ Basic Aid (Net of all Adjustments)         23,010,359         15,701,942         23,553,612         16,701,942           Sales Tax <sup>7</sup> 10,219,224         N/A1         9,395,959         16,701,942         16,628         25,944         1         25,914         17,662         25,9441         1         25,914         17,602         23,342,243         3,468,613         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72         2,72	Standar		1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
Sales Tax   Textbooks   Funded in Lottery in FY 2013   Funded in Lottery in FY 2014		40	23.010.359	15.701.942	23.553.612	16,068,046
						N/A1
➡ Vocational Education         692,993         472,288         693,723           ➡ Gifted Education         259,168         176,628         259,441           ➡ Special Education         3,436,793         2,342,243         3,486,613         2,           ➡ Prevention, Intervention, & Remediation         636,652         433,891         637,322            ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 2,552,241         1,739,404         2,554,930         1,           ➡ Social Security         1,526,837         1,040,570         1,534,086         1,           ➡ Group Life         95,779         65,276         95,880           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         42,942         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 42,472,988         21,972,242         42,193,566         22,           Incentive Programs:         Compensation Supplement <sup>15</sup> 0         N/A1         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 460,246         N/A1         432,180         0           EpiPen Grants <sup>14</sup> 2,068         N/A1         N/A1 the Analysis of the An	⇨					
➡ Gifted Education         259,168         176,628         259,441           ➡ Special Education         3,436,793         2,342,243         3,468,613         2,342,243           ➡ Prevention, Intervention, & Remediation         636,652         433,891         637,322         3,468,613         2,552,241           ➡ VRS Retirement (Includes RHCC) 9         2,552,241         1,739,404         2,554,930         1,1           ➡ Social Security         1,526,837         1,040,570         1,534,086         1,1           ➡ Group Life         95,779         65,276         95,880           Remedial Summer School 5.10         42,942         N/A1         Funded in Lottery in FY 2014           Subtotal - See Lottery Programs below)         42,942         N/A1         Funded in Lottery in FY 2014           Subtotal - SQA Accounts 3         42,472,988         21,972,242         42,193,566         22,20           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         581,595         3           Academic Year Governor's School 4         0         N/A1         432,180         433,180         433,180         433,180         581,595         3         460,246         N/A1         432,180         433,180         433,180         433,180         433,180	-		ı	1		472,786
⇒ Special Education         3,436,793         2,342,243         3,468,613         2,           ⇒ Prevention, Intervention, & Remediation         636,652         433,891         637,322	-			·		176,814
➡ Prevention, Intervention, & Remediation         636,652         433,891         637,322           ➡ VRS Retirement (Includes RHCC) 9         2,552,241         1,739,404         2,554,930         1,           ➡ Social Security         1,526,837         1,040,570         1,534,086         1,           ➡ Group Life         95,779         65,276         95,880           Remedial Summer School 5.10 (Split funded - See Lottery Programs below)         42,942         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         42,472,988         21,972,242         42,193,566         22,           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 Academic Year Governor's School 4 Academic Year Governor's School Academic Year Governor's School 4 Academic Year G	-		•	•	•	2,363,930
⇒ VRS Retirement (Includes RHCC) 9         2,552,241         1,739,404         2,554,930         1,           ⇒ Social Security         1,526,837         1,040,570         1,534,086         1,           ⇒ Group Life         95,779         65,276         95,880           Remedial Summer School 5,10         42,942         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         42,472,988         21,972,242         42,193,566         22,           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         581,595         3           Academic Year Governor's School 4         0         N/A1         0         Additional Assistance with Retirement, Inflation & Preschool Costs 13         460,246         N/A1         N/A1         A32,180           (Split funded - See Lottery Programs below)         EpiPen Grants 14         2,068         N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         1,777,600         777,600           Technology - VPSA 6         622,000         119,200         777,600           Subtotal - Incentive Accounts 3         1,084,314         119,200         1,791,375           Categorical Programs:         0         N/A1		•	, ,	, ,		434,348
➡ Social Security         1,526,837         1,040,570         1,534,086         1,           ➡ Group Life         95,779         65,276         95,880           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         42,942         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 42,472,988         21,972,242         42,193,566         22,           Incentive Programs:           Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A1         0         Additional Assistance with Retirement, Inflation & Preschool Costs <sup>33</sup> 460,246         N/A1         432,180         432,180         (Split funded - See Lottery Programs below)         2,068         N/A1         N/A1         Not Funded in FY 2014         N/A1         Not Funded in FY 2014         N/A1         Not Funded in FY 2014         N/A1	-	,	,	,	·	•
➡ Group Life         95,779         65,276         95,880           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         42,942         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 42,472,988         21,972,242         42,193,566         22,           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         581,595         3         4Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 460,246         N/A1         432,180         432,180         (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 2,068         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         0         119,200         777,600<	-	, ,	, ,	, ,		1,741,236
Remedial Summer School		,	, ,	, ,		1,045,510
Compensation Supplement   Subtotal - SoQ Accounts   Subtotal - Soperation Supplement   Subtotal - Soperation Supplement   Subtotal - Soperation Supplement   Subtotal - Soperation Supplement   Subtotal - Soperation Subtotal Soperated Programs Subtotal Subtotal Soperated Programs Subtotal S	⇒	•	95,779	65,276	95,880	65,344
Subtotal - SQQ Accounts   42,472,988   21,972,242   42,193,566   22,			42,942	N/A1	Funded in Lot	tery in FY 2014
Incentive Programs:   Compensation Supplement   15		1 2	42 472 000	24.072.242	42 402 ECC	22,368,014
Not Funded in FY 2013   581,595		Subtotal - SOQ Accounts	42,472,900	21,912,242	42,193,300	22,300,014
Academic Year Governor's School. <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 460,246         N/A1         432,180           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 2,068         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         777,600           Technology - VPSA. <sup>6</sup> 622,000         119,200         777,600           Subtotal - Incentive Accounts <sup>3</sup> 1,084,314         119,200         1,791,375           Categorical Programs:         0         N/A1         9,781           Virtual Virginia <sup>5</sup> 0         N/A1         0           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0           School Lunch <sup>5</sup> 47,689         N/A1         47,689           Special Education - Homebound <sup>5</sup> 62,351         N/A1         359,562           Special Education - Jails <sup>5</sup> 0         N/A1         359,562           Special Education - Jails <sup>5</sup> 0         N/A1         3,100	Incentiv	ve Programs:				
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Categorical Programs:  Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>6</sup> Special Education - State-Operated Programs <sup>6</sup> Special Education - Jails <sup>5</sup> N/A1 Adough Affaic Adough Affaic Aff		Compensation Supplement 15	Not Funded	l in FY 2013	581,595	216,594
(Split funded - See Lottery Programs below)           EpiPen Grants <sup>14</sup> 2,068         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA <sup>6</sup> 622,000         119,200         777,600           Subtotal - Incentive Accounts <sup>3</sup> 1,084,314         119,200         1,791,375           Categorical Programs:         0         N/A1         9,781           Virtual Virginia <sup>5</sup> 0         N/A1         0           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0           School Lunch <sup>5</sup> 47,689         N/A1         47,689           Special Education - Homebound <sup>5</sup> 62,351         N/A1         55,138           Special Education - State-Operated Programs <sup>6</sup> 136,182         N/A1         359,562           Special Education - Jails <sup>5</sup> 0         N/A1         3,100			0	N/A1	0	N/A1
EpiPen Grants   14			460,246	N/A1	432,180	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013   0   777,600   119,200   777,600						
Technology - VPSA <sup>6</sup> 622,000         119,200         777,600           Subtotal - Incentive Accounts <sup>3</sup> 1,084,314         119,200         1,791,375           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         9,781           Virtual Virginia <sup>5</sup> 0         N/A1         0           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0           School Lunch <sup>5</sup> 47,689         N/A1         47,689           Special Education - Homebound <sup>5</sup> 62,351         N/A1         55,138           Special Education - State-Operated Programs <sup>5</sup> 136,182         N/A1         359,562           Special Education - Jails <sup>5</sup> 0         N/A1         3,100					Not Funded	I in FY 2014
Subtotal - Incentive Accounts <sup>3</sup> 1,084,314         119,200         1,791,375           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         9,781           Virtual Virginia <sup>5</sup> 0         N/A1         0           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0           School Lunch <sup>5</sup> 47,689         N/A1         47,689           Special Education - Homebound <sup>5</sup> 62,351         N/A1         55,138           Special Education - State-Operated Programs <sup>5</sup> 136,182         N/A1         359,562           Special Education - Jails <sup>5</sup> 0         N/A1         3,100			i de la companya de		777 600	150,320
Categorical Programs:           Adult Education 5         0         N/A1         9,781           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         47,689         N/A1         47,689           Special Education - Homebound 5         62,351         N/A1         55,138           Special Education - State-Operated Programs 5         136,182         N/A1         359,562           Special Education - Jails 5         0         N/A1         3,100		-	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		366,914
Adult Education 5       0       N/A1       9,781         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       47,689       N/A1       47,689         Special Education - Homebound 5       62,351       N/A1       55,138         Special Education - State-Operated Programs 5       136,182       N/A1       359,562         Special Education - Jails 5       0       N/A1       3,100		Subtotal - Incentive Accounts	1,007,317	113,200	1,731,373	300,314
Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       47,689       N/A1       47,689         Special Education - Homebound 5       62,351       N/A1       55,138         Special Education - State-Operated Programs 5       136,182       N/A1       359,562         Special Education - Jails 5       0       N/A1       3,100	Catego	rical Programs:				
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup> O  N/A1  47,689  N/A1  55,138  N/A1  359,562  N/A1  3,100		Adult Education 5	0	N/A1	9,781	N/A1
School Lunch 5       47,689       N/A1       47,689         Special Education - Homebound 5       62,351       N/A1       55,138         Special Education - State-Operated Programs 5       136,182       N/A1       359,562         Special Education - Jails 5       0       N/A1       3,100		Virtual Virginia <sup>5</sup>	0	· ·	0	N/A1
Special Education - Homebound 5         62,351         N/A1         55,138           Special Education - State-Operated Programs 5         136,182         N/A1         359,562           Special Education - Jails 5         0         N/A1         3,100			-		0	N/A1
Special Education - State-Operated Programs <sup>5</sup> 136,182 N/A1 359,562 Special Education - Jails <sup>5</sup> 0 N/A1 3,100			·			N/A1
Special Education - Jails <sup>5</sup> 0 N/A1 3,100			·			N/A1
			·			N/A1
0.						N/A1
Subtotal - Categorical Accounts <sup>3</sup> 246,222 0 475,270		Subtotal - Categorical Accounts *	246,222	0	4/5,2/0	0

\$47,834,227

\$24,634,176

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	108,451	N/A1	93,241	N/A1
	At-Risk	444,094	302,659	444,821	303,154
	Virginia Preschool Initiative 11	642,276	437,724	642,276	437,724
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	159,677	108,823	183,815	125,274
	Mentor Teacher Program	6,132	N/A1	6,132	N/A1
	K-3 Primary Class Size Reduction	789,155	537,825	795,054	541,845
	School Breakfast <sup>5</sup>	17,593	N/A1	14,242	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	83,550	56,941	87,440	59,592
	Additional Assistance with Retirement,	•	•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	31,966	N/A1
	Alternative Education 4,5	273,083	N/A1	281,099	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	7,272	N/A1	0	N/A1
	Career and Technical Education 4,5	85,764	N/A1	85,764	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	139,708	95,214	127,298	86,756
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	17,536	N/A1	59,072	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	505,547	344,540	506,079	344,903
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,295,555	1,883,726	3,374,016	1,899,248

\$23,975,168

Total State & Local Funds

\$47,099,079

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
062	NELSON	1,924.97	1,924.97	1,890.67	1,890.67
	2010 2011 2	EV	2040	EV	2011
	2012-2014 Composite Index 0.5928	FY 2 FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	urds of Quality Programs:	F1 2013 State Share	F1 2013 LOCAL SHALE	F1 2014 State Share	F1 2014 Local State
□⇒	Basic Aid (Net of all Adjustments) 16	3,497,685	5,101,727	3,410,166	4,975,126
,	Sales Tax 7	1,938,834	N/A1	1,960,721	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	·		tery in FY 2014
⇒	Vocational Education	111,306	162,039	109,323	159,152
⇒	Gifted Education	36,057	52,492	35,415	51,556
1		*	,	,	•
⇒	Special Education	489,121	712,060	481,176	*
⇨	Prevention, Intervention, & Remediation	110,523	160,898	108,553	158,031
⇨	VRS Retirement (Includes RHCC) 9	360,570	524,916	354,145	515,563
⇨	Social Security	216,342	314,950	212,487	309,338
⇨	Group Life	13,325	19,399	13,088	19,053
	Remedial Summer School 5, 10	25,574	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	·	•		
	Subtotal - SOQ Accounts <sup>3</sup>	6,799,337	7,048,481	6,685,074	6,888,312
Inconti	ve Programs:				
memm	Compensation Supplement <sup>15</sup>	Not Funded	in FY 2013	83,221	66,204
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,	·		•	
	Inflation & Preschool Costs 13	69,154	N/A1	65,048	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup>	394	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	223,548	30,800	302,269	97,004
Catego	orical Programs:				
calogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	10,965	N/A1	10,965	N/A1
	Special Education - Homebound <sup>5</sup>	6,190	N/A1	10,158	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0 17,155	N/A1	0	N/A1
			0	21,124	0

\$7,807,906

\$7,642,852

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	102,387	N/A1	123,996	N/A1
	At-Risk	113,520	165,262	111,388	162,158
	Virginia Preschool Initiative 11	105,000	105,000	105,000	105,000
⇨	Early Reading Intervention <sup>17</sup>	17,798	25,910	21,612	31,463
	Mentor Teacher Program	2,208	N/A1	2,208	N/A1
	K-3 Primary Class Size Reduction	149,456	217,577	146,546	213,341
	School Breakfast 5	7,624	N/A1	6,777	N/A1
⇨	SOL Algebra Readiness 17	15,619	22,738	15,619	22,738
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		4,811	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	84,343	N/A1	83,199	N/A1
	Career and Technical Education 4,5	41,403	N/A1	41,403	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	16,510	24,035	15,296	22,268
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	10,443	N/A1	36,788	N/A1
⇒	Textbooks <sup>8</sup>	70,335	102,393	69,081	100,568
	Subtotal - Lottery-Funded Programs <sup>3</sup>	752,363	662,915	799,440	657,536

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$7,792,403

\$7,742,196

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

063         NEW KENT         2,898.62         2,898.62           2012-2014 Composite Index         FY 2013	yusted ADM <sup>2</sup> 2,909.40  FY 2 4 State Share  6,834,633 2,921,706  Funded in Lotte 34,129 74,759 719,960 95,886 659,827 394,921 24,378	FY 2014 Local Share 5,401,089 N/A1
2012-2014 Composite Index	FY 2 4 State Share  6,834,633 2,921,706 Funded in Lotte 34,129 74,759 719,960 95,886 659,827 394,921	5,401,089 N/A1 ery in FY 2014 26,968 59,074 568,905 75,768 521,389
D.4414   FY 2013 State Share   FY 2013 Local Share   FY 2014	4 State Share  6,834,633 2,921,706 Funded in Lotte 34,129 74,759 719,960 95,886 659,827 394,921	5,401,089 N/A1 ery in FY 2014 26,968 59,074 568,905 75,768 521,389
D.4414   FY 2013 State Share   FY 2013 Local Share   FY 2014	4 State Share  6,834,633 2,921,706 Funded in Lotte 34,129 74,759 719,960 95,886 659,827 394,921	5,401,089 N/A1 ery in FY 2014 26,968 59,074 568,905 75,768 521,389
Standards of Quality Programs:           □         Basic Aid (Net of all Adjustments)         16         6,857,812         5,419,216           Sales Tax 7         2,824,475         N/A1           □         Textbooks 8         Funded in Lottery in FY 2013           □         Vocational Education         34,003         26,868           □         Gifted Education         74,482         58,855           □         Special Education         715,673         565,517           □         Prevention, Intervention, & Remediation         95,531         75,488           □         VRS Retirement (Includes RHCC) 9         657,383         519,457           □         Social Security         393,458         310,907	6,834,633 2,921,706 Funded in Lotte 34,129 74,759 719,960 95,886 659,827 394,921	5,401,089 N/A1 ery in FY 2014 26,968 59,074 568,905 75,768 521,389
Basic Aid (Net of all Adjustments)         16         6,857,812         5,419,216           Sales Tax 7         2,824,475         N/A1           Textbooks 8         Funded in Lottery in FY 2013           Vocational Education         34,003         26,868           Gifted Education         74,482         58,855           Special Education         715,673         565,517           Prevention, Intervention, & Remediation         95,531         75,488           VRS Retirement (Includes RHCC) 9         657,383         519,457           Social Security         393,458         310,907	2,921,706 Funded in Lotte 34,129 74,759 719,960 95,886 659,827 394,921	N/A1 ery in FY 2014 26,968 59,074 568,905 75,768 521,389
Sales Tax 7       2,824,475       N/A1            □ Textbooks 8	Funded in Lotte 34,129 74,759 719,960 95,886 659,827 394,921	ery in FY 2014 26,968 59,074 568,905 75,768 521,389
➡         Textbooks <sup>8</sup> Funded in Lottery in FY 2013           ➡         Vocational Education         34,003         26,868           ➡         Gifted Education         74,482         58,855           ➡         Special Education         715,673         565,517           ➡         Prevention, Intervention, & Remediation         95,531         75,488           ➡         VRS Retirement (Includes RHCC) <sup>9</sup> 657,383         519,457           ➡         Social Security         393,458         310,907	34,129 74,759 719,960 95,886 659,827 394,921	26,968 59,074 568,905 75,768 521,389
➡ Vocational Education         34,003         26,868           ➡ Gifted Education         74,482         58,855           ➡ Special Education         715,673         565,517           ➡ Prevention, Intervention, & Remediation         95,531         75,488           ➡ VRS Retirement (Includes RHCC) 9         657,383         519,457           ➡ Social Security         393,458         310,907	74,759 719,960 95,886 659,827 394,921	59,074 568,905 75,768 521,389
□ Gifted Education         74,482         58,855           □ Special Education         715,673         565,517           □ Prevention, Intervention, & Remediation         95,531         75,488           □ VRS Retirement (Includes RHCC) 9         657,383         519,457           □ Social Security         393,458         310,907	74,759 719,960 95,886 659,827 394,921	59,074 568,905 75,768 521,389
⇒ Prevention, Intervention, & Remediation         95,531         75,488                ⇒ VRS Retirement (Includes RHCC) 9 657,383             519,457                ⇒ Social Security 393,458             310,907	95,886 659,827 394,921	75,768 521,389
➡         Prevention, Intervention, & Remediation         95,531         75,488           ➡         VRS Retirement (Includes RHCC) 9         657,383         519,457           ➡         Social Security         393,458         310,907	95,886 659,827 394,921	75,768 521,389
⇒ VRS Retirement (Includes RHCC) 9             ⇒ Social Security          657,383             ⇒ 393,458          519,457	659,827 394,921	521,389
⇒ Social Security         393,458         310,907	394,921	· ·
□         Group Life         24,288         19.192	•	* ·
	,1	19,263
Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	Funded in Lotte	
Subtotal - SOQ Accounts 3 11,677,105 6,995,500	11,760,199	6,984,519
Incentive Programs:		
Compensation Supplement 15 Not Funded in FY 2013	155,160	66,997
Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1
Inflation & Preschool Costs <sup>13</sup> 104,024 N/A1	97,968	N/A1
(Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> 492 N/A1	Not Funded	in FV 2014
Early Reading Specialists Initiative Not Funded in FY 2013	0	0
Technology - VPSA <sup>6</sup> 154,000 30,800	180,000	30,800
Subtotal - Incentive Accounts <sup>3</sup> 258,516 30,800	433,128	97,797
Categorical Programs:		21/24
Adult Education <sup>5</sup> 0 N/A1	0	N/A1
Virtual Virginia <sup>5</sup> 0 N/A1	0	N/A1
American Indian Treaty Commitment <sup>5</sup> 0 N/A1	0.000	N/A1
School Lunch <sup>5</sup> 8,283 N/A1	8,283	N/A1
Special Education - Homebound <sup>5</sup> 8,760 N/A1 Special Education - State-Operated Programs <sup>5</sup> 0 N/A1	10,097	N/A1 N/A1
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 Special Education - Jails <sup>5</sup> 0 N/A1	0	N/A1
Subtotal - Categorical Accounts 3 17,043 0	18,380	0
Outstotal - Outegorical Accounts 11,040	10,000	· ·

\$12,513,743

\$7,275,426

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care 5	27,870	N/A1	30,229	N/A1
	At-Risk	49,017	38,733	49,200	38,877
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	31,392	24,806	24,416	19,293
	Mentor Teacher Program	1,962	N/A1	1,962	N/A1
	K-3 Primary Class Size Reduction	0	0	0	0
	School Breakfast 5	7,234	N/A1	6,477	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	14,283	11,286	14,283	11,286
	Additional Assistance with Retirement,	·			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		7,246	N/A1
	Alternative Education 4,5	ol	N/A1	0	N/A1
	ISAEP	8,159	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	3,878	N/A1	3,878	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	7,994	6,317	10,658	8,422
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	145,288	114,805	145,828	115,232
	Subtotal - Lottery-Funded Programs <sup>3</sup>	297,077	195,947	302,036	193,110

\$7,222,247

Total State & Local Funds

\$12,249,741

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

**BOLD** = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

De5   NORTHAMPTON   1,585.80   1,585.80   1,564.60			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
Standards of Quality Programs:   Standards of Quality Programs   Standards of Quality Programs:   Standards of Quality Programs   Standards of Quality Programs:   Standards of Quality Programs   Standards of Qu		DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>		Adjusted ADM <sup>2</sup>
Standards of Quality Programs:   Sales Tax   Sales Tax   1,606,816   N/A1   1,618,176     Textbooks   Fy 2014 State Share   Fy 20	065	NORTHAMPTON	1,585.80	1,585.80	1,564.60	1,564.60
Standards of Quality Programs:   Sales Tax   Sales Tax   1,606,816   N/A1   1,618,176     Textbooks   Fy 2014 State Share   Fy 20		2042 2044 Commonite Index	EV	0042	EV (	2014
Standards of Quality Programs:   Sales Tax   3,676,069   3,830,708   3,616,972   1,606,816   N/A1   1,618,176     Sales Tax   1,606,816   N/A1   1,618,176     Textbooks   Funded in Lottery in FY 2013   Funded in Lottery in FY 2014     Vocational Education   123,474   128,668   121,823     Gifted Education   58,722   37,225   35,244     Special Education   577,765   602,070   570,041     Prevention, Intervention, & Remediation   273,351   284,850   269,697     VRS Retirement (Includes RHCC)   3   389,836   406,235   385,391     Social Security   233,746   243,579   230,622     Group Life   14,755   15,375   14,558     Remedial Summer School   5,10						FY 2014 Local Share
⇔ Basic Aid (Net of all Adjustments)         6         3,676,089         3,830,708         3,616,972           Sales Tax 7         (1,606,816)         N/A1         1,618,176           ♥ Textbooks 8         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ⇔ Vocational Education         123,474         128,668         121,823           ⇔ Special Education         577,765         602,070         570,041           ⇔ Prevention, Intervention, & Remediation         273,351         284,850         269,687           ⇔ VRS Retirement (Includes RHCC) 9         388,836         406,235         385,391           ⇔ Social Security         233,746         243,579         230,622           ⇔ Group Life         14,755         15,375         14,558           Remedial Summer School 5,10         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SoQ Accounts 3         6,931,534         5,548,710         6,862,524           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         92,094           Academic Year Governor's School 4         0         N/A1         96,661           (Split tunded - See Lottery Programs below)         Programs 14         N/A1         N/A1         N/A1	Standar		112010 01010 011010	1 1 2010 20001 Gilaro	TT 2014 Glato Gliaio	1 1 2014 Eddar Gridro
Sales Tax   Textbooks   Funded in Lottery in FY 2013   Funded in Lottery in FY 2014			3,676,069	3,830,708	3,616,972	3,769,125
□ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           □ Vocational Education         123,474         128,668         121,823           □ Gifted Education         35,722         37,225         35,244           □ Special Education         577,765         602,070         570,041           □ Prevention, Intervention, & Remediation         273,351         284,850         269,697           □ VRS Retirement (Includes RHCC) <sup>9</sup> 389,836         406,235         385,391           □ Social Security         233,746         243,579         230,622           □ Group Life         14,755         15,375         14,558           Remedial Summer School <sup>8,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Lincentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         92,094           Academic Year Governor's School <sup>4</sup> 0         N/A1         96,661           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> Not Funded in FY 2013         92,094           Academic Year Governor's School - 4         0         N/A1         96,661           (Split funded - See Lottery Programs below)         Programs:			1,606,816	N/A1	1,618,176	N/A1
	⇨		Funded in Lott	tery in FY 2013	Funded in Lot	tery in FY 2014
➡ Gifted Education         35,722         37,225         35,244           ➡ Special Education         577,765         602,070         570,041           ➡ Prevention, Intervention, & Remediation         273,351         284,850         269,697           ➡ VRS Retirement (Includes RHCC) 9         389,836         406,235         385,391           ➡ Social Security         233,746         243,579         230,622           ➡ Group Life         14,755         15,375         14,558           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SQQ Accounts 3         6,931,534         5,548,710         6,862,524           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         96,861           EpiPen Grants 14 Early Reading Specialists Initiative         492 Aug.         N/A1         N/A1         Not Funded in FY 2013 N/A1         0           Technology - VPSA 6 Early Reading Specialists Initiative         206,000         36,000         231,200           Subtotal - Incentive Accounts 3         309,766         36,000         231,200      <	⇒		123,474	128,668	121,823	126,948
➡ Prevention, Intervention, & Remediation         273,351         284,850         269,697           ➡ VRS Retirement (Includes RHCC) 9         389,836         406,235         385,391           ➡ Social Security         233,746         243,579         230,622           ➡ Group Life         14,755         15,375         14,558           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         92,094           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13         103,274         N/A1         96,661           Sipl'et funded - See Lottery Programs below)         EpiPen Grants 14         492         N/A1         96,661           EpiPen Grants 14         492         N/A1         N/A1         N/A1 Potentiolegy - VPSA 5         206,000         36,000         231,200           Subtotal - Incentive Accounts 3         309,766         36,000         419,955           Categorical Programs:         Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           Virt	⇒	Gifted Education		37,225		36,727
➡ Prevention, Intervention, & Remediation         273,351         284,850         269,697           ➡ VRS Retirement (Includes RHCC) 9         389,836         406,235         385,391           ➡ Social Security         233,746         243,579         230,622           ➡ Group Life         14,755         15,375         14,558           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         92,094           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13         103,274         N/A1         96,661           Sipl'et funded - See Lottery Programs below)         EpiPen Grants 14         492         N/A1         96,661           EpiPen Grants 14         492         N/A1         N/A1         N/A1 Potentiolegy - VPSA 5         206,000         36,000         231,200           Subtotal - Incentive Accounts 3         309,766         36,000         419,955           Categorical Programs:         Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           Virt	⇒	Special Education	577.765	602.070	570.041	594,021
⇒ VRS Retirement (Includes RHCC) <sup>9</sup> 389,836         406,235         385,391           ⇒ Social Security         233,746         243,579         230,622           ⇒ Group Life         14,755         15,375         14,558           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Explored in FY 2013 - SQ Accounts <sup>3</sup> 6,931,534         5,548,710         6,862,524           Incentive Programs:           Compensation Supplement <sup>19</sup> Academic Year Governor's School <sup>4</sup> Academic Year Governor's School <sup>4</sup> ONA1         0         N/A1         92,094           Academic Year Governor's School <sup>4</sup> Academic Year Governor's School <sup>4</sup> ONA1         0         N/A1         96,661           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> ONA1         492         N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative Programs Subtotal - Incentive Accounts <sup>3</sup> ONA1         Not Funded in FY 2013         0         N/A1         N/A1 Not Funded in FY 2014           Early Reading Specialists Initiative Programs Subtotal - Incentive Accounts <sup>3</sup> ONA1         0         N/A1 ONA1		'	*	*	· · · · · · · · · · · · · · · · · · ·	281,042
➡ Social Security         233,746         243,579         230,622           ➡ Group Life         14,755         15,375         14,558           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 6,931,534         5,548,710         6,862,524           Incentive Programs:           Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> 0 N/A1         Not Funded in FY 2013         92,094           Academic Year Governor's School <sup>4</sup> Academic Year Governor's School <sup>4</sup> 0 N/A1         N/A1         96,661           Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)         100,274         N/A1         N/A1         96,661           Early Reading Specialists Initiative Funded in FY 2013         492         N/A1         N/A1         Not Funded in FY 2013         N/A1         Not Funded in FY 2013         0         N/A1         Not Funded in FY 2013         Not	-	,	,	,	· · · · · · · · · · · · · · · · · · ·	401,603
➡ Group Life         14,755         15,375         14,558           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 6,931,534         5,548,710         6,862,524           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         92,094           Academic Year Governor's School <sup>4</sup> 0         N/A1         96,661           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 103,274         N/A1         96,661           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 492         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         231,200           Technology - VPSA <sup>6</sup> 206,000         36,000         231,200           Subtotal - Incentive Accounts <sup>3</sup> 309,766         36,000         419,955           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         0           Virtual Viriginia <sup>5</sup> 0         N/A1         0           American Indian Treaty Commitment <sup>5</sup> <t< td=""><td>-</td><td>·</td><td>,</td><td>,</td><td></td><td>240,323</td></t<>	-	·	,	,		240,323
Remedial Summer School   5,10   (Split funded - See Lottery Programs below)   Subtotal - SOQ Accounts   3   6,931,534   5,548,710   6,862,524	-	•	,	·		15,170
Compensation Supplement   Subtotal - SOQ Accounts   Subtotal - Social Education - State-Operated Programs   Subtotal - Homebound   Subtotal - Subtotal - Homebound   Subtotal - Homebound   Subtotal - Subtotal - Homebound   Subtotal - Homebound   Subtotal - Subtotal - Homebound   Subtotal - Subtotal - Homebound   Subtotal - Homebound   Subtotal - Homebound   Subtotal - Subtotal - Homebound   Subtotal - Hom		· · · · · · · · · · · · · · · · · · ·	,	•		•
Incentive Programs:			0	N/A1	Funded in Lot	tery in FY 2014
Not Funded in FY 2013   92,094		Subtotal - SOQ Accounts <sup>3</sup>	6,931,534	5,548,710	6,862,524	5,464,959
Not Funded in FY 2013   92,094		_				
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         103,274 N/A1         N/A1         96,661           EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 206,000         N/A1         Not Funded in FY 2013 N/A1         Not Funded in FY 2013 N/A1           Subtotal - Incentive Accounts 3 309,766         36,000         231,200           Categorical Programs:         N/A1         2,638 N/A1         0           Adult Education 5 Virtual Virginia 5 N/A1         0         N/A1         0           American Indian Treaty Commitment 5 School Lunch 5 School Lunch 5 N/A1         0         N/A1         0           Special Education - Homebound 5 Special Education - State-Operated Programs 5 Special Education - State-Operated Programs 5 Special Education - Jails 5         0         N/A1         0           Special Education - Jails 5         0         N/A1         0	Incentiv		Not Fundos	Lin EV 2012	02.004	52,442
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)  EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Categorical Programs:  Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>6</sup> Special Education - State-Operated Programs <sup>6</sup> Special Education - Jails <sup>5</sup> ONA1 Special E			i		92,094	N/A1
Inflation & Preschool Costs   13   103,274   N/A1   96,661     (Split funded - See Lottery Programs below)   EpiPen Grants   14   492   N/A1   Not Funded in FY 2014     Early Reading Specialists Initiative   Not Funded in FY 2013   0     Technology - VPSA   6   206,000   36,000   231,200     Subtotal - Incentive Accounts   3   309,766   36,000   419,955      Categorical Programs:			O	19/74.1	U	IV/AT
(Split funded - See Lottery Programs below)         492         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         206,000         36,000         231,200           Subtotal - Incentive Accounts 3         309,766         36,000         419,955           Categorical Programs:         0         N/A1         2,638           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         10,270         N/A1         10,270           Special Education - Homebound 5         1,895         N/A1         7,750           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         0         N/A1         200		,	103,274	N/A1	96,661	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013   206,000   36,000   231,200			·			
Technology - VPSA 6         206,000         36,000         231,200           Subtotal - Incentive Accounts 3         309,766         36,000         419,955           Categorical Programs:           Adult Education 5         0         N/A1         2,638           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         10,270         N/A1         10,270           Special Education - Homebound 5         1,895         N/A1         7,750           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         0         N/A1         200					Not Funded	I in FY 2014
Subtotal - Incentive Accounts 3         309,766         36,000         419,955           Categorical Programs:           Adult Education 5         0         N/A1         2,638           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         10,270         N/A1         10,270           Special Education - Homebound 5         1,895         N/A1         7,750           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         0         N/A1         200			i de la companya de		0	0
Categorical Programs:           Adult Education 5 Virtual Virginia 5 Virtual Virginia 5 O N/A1 O American Indian Treaty Commitment 5 O N/A1 O School Lunch 5 I 10,270 N/A1 I 10,270 Special Education - Homebound 5 I 1,895 N/A1 T,750 Special Education - State-Operated Programs 5 O N/A1 O Special Education - Jails 5 O N/A1 200			· · · · · · · · · · · · · · · · · · ·	·	·	41,040
Adult Education 5       0       N/A1       2,638         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       10,270       N/A1       10,270         Special Education - Homebound 5       1,895       N/A1       7,750         Special Education - State-Operated Programs 5       0       N/A1       0         Special Education - Jails 5       0       N/A1       200		Subtotal - Incentive Accounts 3	309,766	36,000	419,955	93,482
Adult Education 5       0       N/A1       2,638         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       10,270       N/A1       10,270         Special Education - Homebound 5       1,895       N/A1       7,750         Special Education - State-Operated Programs 5       0       N/A1       0         Special Education - Jails 5       0       N/A1       200	Categor	ical Programs:				
American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         10,270         N/A1         10,270           Special Education - Homebound 5         1,895         N/A1         7,750           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         0         N/A1         200	outogo.		0	N/A1	2,638	N/A1
American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       10,270       N/A1       10,270         Special Education - Homebound 5       1,895       N/A1       7,750         Special Education - State-Operated Programs 5       0       N/A1       0         Special Education - Jails 5       0       N/A1       200		Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
Special Education - Homebound 5         1,895         N/A1         7,750           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         0         N/A1         200			0	N/A1	0	N/A1
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0 Special Education - Jails <sup>5</sup> 0 N/A1 200		School Lunch 5	10,270	N/A1	10,270	N/A1
Special Education - Jails <sup>5</sup> 0 N/A1 200		Special Education - Homebound <sup>5</sup>	1,895	N/A1	7,750	N/A1
			0		•	N/A1
			Ŭ			N/A1
Subtotal - Categorical Accounts <sup>3</sup> 12,164 0 20,857		Subtotal - Categorical Accounts <sup>3</sup>	12,164	0	20,857	0

ottery	y-Funded Programs				
	Foster Care <sup>5</sup>	12,869	N/A1	4,745	N/A1
	At-Risk	349,374	364,071	344,988	359,500
	Virginia Preschool Initiative 11	219,000	219,000	219,000	219,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	15,289	15,932	19,876	20,712
	Mentor Teacher Program	7,604	N/A1	7,604	N/A1
	K-3 Primary Class Size Reduction	348,433	363,090	331,327	345,265
	School Breakfast 5	1,202	N/A1	3,447	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	28,174	29,359	28,174	29,359
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	7,150	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	lave III 1 2013	7,100	IV/AT
	Alternative Education 4,5	78,429	N/A1	80,854	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	8,629	N/A1	9,026	N/A1
	Career and Technical Education 4,5	3,647	N/A1	3,647	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	87,303	90,976	75,040	78,197
	Remedial Summer School 5, 10	0	N/A1	0	N/A1
	(Split funded - See SOQ Programs above)	o	IV/AT		IVAI
$\Rightarrow$	Textbooks <sup>8</sup>	69,681	72,613	68,750	71,642
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,237,492	1,155,041	1,211,486	1,123,675
		<b>A</b>			
	Total State & Local Funds	\$8,490,957	\$6,739,751	\$8,514,823	\$6,682,116

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
066	NORTHUMBERLAND	1,397.63	1,397.63	1,339.92	1,339.92
	2012-2014 Composite Index	FY 2	0013	EV (	2014
	0.8000	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01010 011010		11201100000000	112011200
$\Rightarrow$	Basic Aid (Net of all Adjustments) 16	1,269,562	5,106,487	1,209,681	4,865,964
	Sales Tax <sup>7</sup>	1,382,124	N/A1	1,370,180	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	31,307	125,228	30,014	120,057
⇨	Gifted Education	12,858	51,433	12,327	49,309
⇨	Special Education	134,172	536,690	129,168	516,673
⇨	Prevention, Intervention, & Remediation	42,208	168,834	40,466	161,862
⇨	VRS Retirement (Includes RHCC) 9	124,389	497,556	119,253	477,012
⇒	Social Security	74,354	297,416	71,552	286,207
⇒	Group Life	4,752	19,008	4,556	18,223
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	23,510	N/A1	Funded in Lott	•
	Subtotal - SOQ Accounts <sup>3</sup>	3,099,236	6,802,652	2,987,197	6,495,307
Incentiv	ve Programs:	Alad Francisco	I In EV 0040	00.000	00.054
	Compensation Supplement 15	<b>Not Funded</b>		28,389	62,051
	Academic Year Governor's School  Additional Assistance with Retirement,	U	N/A1	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	46,726	N/A1	43,579	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	180,000	30,800	154,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	227,120	30,800	225,968	87,651
Catego	rical Programs:				
cuiogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	6,376	N/A1	6,376	N/A1
	Special Education - Homebound <sup>5</sup>	2,055	N/A1	758	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	8,431	0	7,134	0

\$3,492,756

\$7,202,011

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	33,767	N/A1
	At-Risk	52,012	208,048	49,888	199,552
	Virginia Preschool Initiative 11	36,000	36,000	36,000	36,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	3,122	12,488	4,995	19,980
	Mentor Teacher Program	1,226	N/A1	1,226	N/A1
	K-3 Primary Class Size Reduction	58,282	233,128	56,148	224,592
	School Breakfast 5	0	N/A1	0	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	6,393	25,572	6,393	25,572
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		3,223	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	10,563	N/A1	10,563	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	4,293	17,172	4,293	17,172
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	9,600	N/A1	34,056	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	25,082	100,327	24,046	96,185
	Subtotal - Lottery-Funded Programs 3	214,433	632,735	272,458	619,053

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$3,549,219

\$7,466,187

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
067	NOTTOWAY	2,159.83	2,159.83	2,144.55	2,144.55
	2012-2014 Composite Index	FY 2	013	EV (	2014
	0.2447	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01010 011010		11201100000000	112011200
⇒	Basic Aid (Net of all Adjustments) 16	7,248,832	2,348,595	7,179,482	2,327,355
	Sales Tax <sup>7</sup>	2,136,501	N/A1	2,146,718	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	261,011	84,562	259,165	83,963
⇨	Gifted Education	75,041	24,311	74,510	24,139
⇨	Special Education	869,493	281,696	864,962	280,228
⇒	Prevention, Intervention, & Remediation	324,633	105,174	322,336	104,430
⇨	VRS Retirement (Includes RHCC) 9	765,089	247,871	759,676	246,118
⇒	Social Security	458,401	148,511	455,158	147,461
⇒	Group Life	29,364	9,513	29,156	9,446
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	71,281	N/A1	Funded in Lott	•
	Subtotal - SOQ Accounts <sup>3</sup>	12,239,646	3,250,233	12,091,163	3,223,140
Incentiv	ve Programs:	Alad Francisco	I In EV 0040	475.050	04.454
	Compensation Supplement 15	Not Funded		175,958	31,151
	Academic Year Governor's School  Additional Assistance with Retirement,	Ü	N/A1	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	117,183	N/A1	109,111	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	788	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	258,000	41,200	336,000	56,800
	Subtotal - Incentive Accounts <sup>3</sup>	375,971	41,200	621,069	87,951
Catego	rical Programs:				
Gutogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	13,502	N/A1	13,502	N/A1
	Special Education - Homebound <sup>5</sup>	5,212	N/A1	6,620	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	18,714	0	20,122	0

\$14,696,484

\$3,770,563

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	17,238	N/A1	11,065	N/A1
	At-Risk	437,780	141,831	435,014	140,935
	Virginia Preschool Initiative 11	226,590	73,410	231,122	74,878
⇨	Early Reading Intervention <sup>17</sup>	30,656	9,932	35,372	11,460
	Mentor Teacher Program	1,472	N/A1	1,472	N/A1
	K-3 Primary Class Size Reduction	466,673	151,191	465,983	150,968
	School Breakfast 5	11,004	N/A1	8,976	N/A1
⇨	SOL Algebra Readiness 17	45,926	14,879	40,986	13,279
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	8,070	N/A1
	Alternative Education 4,5	352,234	N/A1	363,118	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	43,174	N/A1	43,174	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	60,347	19,551	64,400	20,864
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	29,108	N/A1	102,175	N/A1
⇨	Textbooks <sup>8</sup>	146,378	47,423	145,343	47,088
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,876,439	458,217	1,964,129	459,472

\$3,749,650

Total State & Local Funds

\$14,510,770

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
068	ORANGE	4,959.79	4,959.79	4,971.39	4,971.39
	0040 0044 0	FY 2	2042	EV	2014
	2012-2014 Composite Index 0.3842	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	12,943,230	8,079,654	12,947,199	8,082,483
	Sales Tax <sup>7</sup>	5,028,924	N/A1	5,092,449	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	
⇒	Vocational Education	158,820	99,089	159,192	99,320
⇒	Gifted Education	140,495	87,655	140,824	87,860
⇒	Special Education	1,288,889	804,143	1,298,026	809,843
⇒	Prevention, Intervention, & Remediation	348,183	217,233	348,998	217,741
	·	1,273,618	·		796,473
⇒	VRS Retirement (Includes RHCC) 9	, ,	794,615	1,276,596	*
⇒	Social Security	763,560	476,388	765,345	477,502
→	Group Life	48,868	30,489	48,982	30,560
	Remedial Summer School 5,10	22,543	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	22,017,130	10,589,266	22,077,611	10,601,782
	Subtotal - SOQ Accounts <sup>3</sup>	22,017,130	10,303,200	22,077,011	10,001,702
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	298,894	101,902
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	222,910	N/A1	209,052	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	1,083	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not runded	0
	Technology - VPSA 6	284,000	56,800	284,000	56,800
	Subtotal - Incentive Accounts <sup>3</sup>	507,993	56,800	791,946	158,702
				·	
Catego	rical Programs:				
	Adult Education <sup>5</sup>	22,356	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	00,000	N/A1
	School Lunch 5	22,000	N/A1	22,000	N/A1
	Special Education - Homebound <sup>5</sup>	3,654	N/A1 N/A1	5,591	N/A1 N/A1
	Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup>	5,870	N/A1 N/A1	9,401	N/A1
<u> </u>	Subtotal - Categorical Accounts <sup>3</sup>	53,880	0	36,992	0
	Subiolai - Galegoricai Accounts	33,000		30,992	<u> </u>

\$24,448,825

\$11,638,665

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	21,098	N/A1	36,895	N/A1
	At-Risk	307,313	191,734	308,168	192,267
	Virginia Preschool Initiative 11	62,812	39,189	203,214	126,786
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	71,136	44,382	67,291	41,983
	Mentor Teacher Program	3,924	N/A1	3,924	N/A1
	K-3 Primary Class Size Reduction	442,245	275,918	433,617	270,535
	School Breakfast 5	8,468	N/A1	4,839	N/A1
⇨	SOL Algebra Readiness 17	53,190	33,185	51,176	31,929
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		15,462	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	16,805	N/A1	16,805	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	62,419	38,943	69,395	43,296
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	9,206	N/A1	48,934	N/A1
⇒	Textbooks <sup>8</sup>	274,057	170,985	274,698	171,385
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,340,533	794,336	1,542,277	878,181

\$11,440,402

Total State & Local Funds

\$23,919,536

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
069	PAGE	3,402.83	3,402.83	3,345.33	3,345.33
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.3143	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otate Offare	1 1 2010 Eddar Gridie	1 1 2014 Otate Onaic	11 2014 Eodai Oliare
⇒	Basic Aid (Net of all Adjustments) 16	10,407,721	4,770,774	10,158,390	4,656,272
	Sales Tax <sup>7</sup>	3,451,449	N/A1	3,517,672	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇒	Vocational Education	457,331	209,624	449,603	206,082
⇒	Gifted Education	107,333	49,197	105,519	48,366
⇒	Special Education	786,329	360,425	773,042	354,334
⇒	Prevention, Intervention, & Remediation	391,998	179,678	385,374	176,641
⇒	VRS Retirement (Includes RHCC) 9	1,017,328	466,306	1,000,137	458,427
⇒	Social Security	608,997	279,142	598,706	274,425
	•	37,333	′	<i>'</i>	
⇒	Group Life	37,333	17,112	36,702	16,823
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	37,768	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	17,303,587	6,332,258	17,025,145	6,191,370
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		236,248	59,174
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	187,900	N/A1	178,692	N/A1
	(Split funded - See Lottery Programs below)	.0.,000		,002	
	EpiPen Grants 14	886	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded	in FY 2013	0	0
	<u>Technology - VPSA</u> <sup>6</sup>	284,000	56,800	258,000	51,600
	Subtotal - Incentive Accounts <sup>3</sup>	472,786	56,800	672,940	110,774
Catogo	rical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	2,880	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	2,000	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	22,231	N/A1	22,231	N/A1
	Special Education - Homebound <sup>5</sup>	12,266	N/A1	12,770	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	3,667	N/A1	3,900	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	38,165	0	41,781	0

\$20,104,888

\$7,026,492

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	37,206	N/A1	50,902	N/A1
	At-Risk	405,515	185,873	398,992	182,883
	Virginia Preschool Initiative 11	366,164	167,836	366,164	167,836
⇨	Early Reading Intervention <sup>17</sup>	57,802	26,494	64,225	29,438
	Mentor Teacher Program	3,189	N/A1	3,189	N/A1
	K-3 Primary Class Size Reduction	505,044	231,494	479,301	219,694
	School Breakfast 5	17,477	N/A1	14,362	N/A1
⇨	SOL Algebra Readiness 17	50,461	23,129	54,742	25,092
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		13,217	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	621,423	N/A1	571,791	N/A1
	Career and Technical Education 4,5	42,573	N/A1	42,573	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	13,901	6,372	11,039	5,060
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	15,423	N/A1	72,976	N/A1
⇒	Textbooks <sup>8</sup>	209,369	95,967	205,831	94,345
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,361,264	737,165	2,365,021	724,348

\$7,126,223

Total State & Local Funds

\$20,175,802

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

	Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
	Unadjusted ADM <sup>2</sup>		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
PATRICK	2,582.57	2,582.57	2,702.17	2,702.17
2012 2011 Commonite Index	EV 1	042	EV	004.4
				FY 2014 Local Share
	1 1 2010 Otate Offare	1 1 2010 Eddar Griard	11 2014 Gtate Gridie	1 1 2014 Local Gliare
	8,289,780	3,331,227	8,736,605	3,510,893
	2,389,762	N/A1	2,428,039	N/A1
	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
	267,149	107,324	279,521	112,294
Gifted Education	84,751	34,048	88,675	35,624
Special Education	· ·	•	<i>'</i>	462,342
-	· · ·			120,038
	·		•	361,664
,	· ·	,	<i>'</i>	216,844
•	·	•	*	
•	33,163	13,323	34,699	13,940
	17,251	N/A1	Funded in Lott	ery in FY 2014
	13.841.780	4.594.689	14.457.204	4,833,639
	-,- ,	, ,	, - , -	,,
	ı		208,530	45,779
	0	N/A1	0	N/A1
,	128 565	NI/A1	121 176	N/A1
	120,303	IV/A I	121,170	IN/AT
	689	N/A1	Not Funded	l in FY 2014
Early Reading Specialists Initiative	Not Funded	in FY 2013	0	0
<u>Technology - VPSA</u> <sup>6</sup>	232,000	46,400	232,000	46,400
Subtotal - Incentive Accounts <sup>3</sup>	361,255	46,400	561,706	92,179
al a al Buranana				
orical Programs:	0	NI/A1	0	NI/A 1
Adult Education <sup>5</sup>	0	N/A1	0	N/A1
Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup>	0	N/A1 N/A1	0 0 0 15 942	N/A1 N/A1
Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup>	0 0 15,942	N/A1 N/A1 N/A1	0 0 0 15,942 17.095	N/A1 N/A1 N/A1
Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup>	0	N/A1 N/A1	0 0 0 15,942 17,095 0	N/A1 N/A1
Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup>	0 0 15,942 10,330	N/A1 N/A1 N/A1 N/A1	· · · · · · · · · · · · · · · · · · ·	N/A1 N/A1 N/A1 N/A1
	Special Education Prevention, Intervention, & Remediation VRS Retirement (Includes RHCC) 9 Social Security Group Life Remedial Summer School 5, 10 (Split funded - See Lottery Programs below) Subtotal - SOQ Accounts 3  Ve Programs: Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts 3	DIVISION	DIVISION	DIVISION

\$16,415,595

\$5,434,821

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

,	/-Funded Programs  Foster Care 5	6,172	N/A1	10,650	N/A
	At-Risk	374,150	150,310	391,856	157,42
	Virginia Preschool Initiative 11	214,020	85,980	175,496	70,50
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	62,365	25,054	80,183	32,21
	Mentor Teacher Program	1,717	N/A1	1,717	N/A
	K-3 Primary Class Size Reduction	334,075	134,211	352,699	141,69
	School Breakfast 5	8,504	N/A1	3,875	N/A
$\Rightarrow$	SOL Algebra Readiness <sup>17</sup>	43,378	17,427	41,045	16,48
	Additional Assistance with Retirement,	Ţ			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		8,963	N/A
	Alternative Education 4,5	o	N/A1	0	N/A
	ISAEP	7,859	N/A1	7,859	N/A
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A
	Career and Technical Education 4,5	37,003	N/A1	37,003	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	62,529	25,120	52,745	21,19
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	7,045	N/A1	25,983	N/A
$\Rightarrow$	Textbooks <sup>8</sup>	165,319	66,415	172,975	69,491
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,324,136	504,517	1,363,049	509,00

\$5,145,606

Total State & Local Funds

\$15,553,442

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
071	PITTSYLVANIA	8,943.67	8,943.67	8,931.42	8,931.42
	2012-2014 Composite Index	FY 2	012	FY 2	2014
	0.2475	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:				
⇒	Basic Aid (Net of all Adjustments) 16	27,560,929	9,070,448	27,552,185	9,067,412
	Sales Tax <sup>7</sup>	9,134,372	N/A1	9,128,588	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lott	ery in FY 2014
⇨	Vocational Education	1,346,022	442,712	1,344,179	442,105
⇨	Gifted Education	309,585	101,824	309,161	101,684
⇨	Special Education	3,990,956	1,312,640	4,025,815	1,324,105
⇨	Prevention, Intervention, & Remediation	1,009,517	332,034	1,008,134	331,579
⇨	VRS Retirement (Includes RHCC) 9	3,129,502	1,029,305	3,131,936	1,030,105
⇨	Social Security	1,870,971	615,369	1,875,129	616,737
⇨	Group Life	114,412	37,630	120,976	39,789
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	136,221	N/A1	Funded in Lott	•
	Subtotal - SOQ Accounts 3	48,602,487	12,941,962	48,496,103	12,953,516
	-				
Incenti	ve Programs:	Not Funded	in EV 2042	702,533	126,265
	Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup>	Not Funded	N/A1	702,533	126,265 N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	IN/A I
	Inflation & Preschool Costs <sup>13</sup>	570,083	N/A1	528,513	N/A1
	(Split funded - See Lottery Programs below)	·			
	EpiPen Grants 14	1,969	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	544,000	103,600	621,200	119,040
	Subtotal - Incentive Accounts <sup>3</sup>	1,116,052	103,600	1,852,246	245,305
Catego	rical Programs:				
outogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	58,259	N/A1	58,259	N/A1
	Special Education - Homebound <sup>5</sup>	98,051	N/A1	74,783	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
1	Special Education - Jails <sup>5</sup>	1,443	N/A1	2,353	N/A1
	Special Education - Jalis				

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	32,776	N/A1	40,120	N/A1
	At-Risk	1,179,110	387,814	1,178,793	387,709
	Virginia Preschool Initiative 11	1,006,845	331,155	1,011,360	332,640
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	169,155	55,636	206,745	67,999
	Mentor Teacher Program	8,585	N/A1	8,585	N/A1
	K-3 Primary Class Size Reduction	1,474,051	484,821	1,463,055	481,204
	School Breakfast 5	42,425	N/A1	35,612	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	161,096	52,985	156,397	51,440
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ative in FV 2013	39,091	N/A1
	(Split funded - See Incentive Programs above)	r anaca in incer	1440 1111 1 2010	00,001	14// (1
	Alternative Education 4,5	184,227	N/A1	189,564	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	53,038	N/A1	41,136	N/A1
	Career and Technical Education 4,5	79,585	N/A1	79,585	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	115,759	38,074	97,812	32,171
	Remedial Summer School 5, 10	55,627	N/A1	194,695	N/A1
	(Split funded - See SOQ Programs above)	33,321	14711	101,000	14/71
⇨	Textbooks <sup>8</sup>	603,893	198,623	603,066	198,351
	Subtotal - Lottery-Funded Programs <sup>3</sup>	5,189,748	1,549,108	5,369,191	1,551,514
		<b>A==</b>			<u> </u>
	Total State & Local Funds	\$55,066,040	\$14,594,670	\$55,852,937	\$14,750,335

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
072	POWHATAN	4,233.09	4,233.09	4,198.66	4,198.66
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.4230	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Offare
⇒	Basic Aid (Net of all Adjustments) 16	10,255,307	7,518,233	10,142,272	7,435,420
	Sales Tax <sup>7</sup>	4,543,250	N/A1	4,570,107	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇒	Vocational Education	210,054	153,991	208,346	152,739
⇒	Gifted Education	112,355	82,367	111,441	81,698
⇒	Special Education	1,211,476	888,136	1,206,468	884,465
⇒	Prevention, Intervention, & Remediation	100,142	73,414	99,328	72,817
⇒	VRS Retirement (Includes RHCC) 9	1,023,405	750,260	1,017,503	745,934
⇒	Social Security	613,066	449,440	608,079	445,784
⇒	Group Life	39,080	28,650	38,762	28,417
7	Remedial Summer School 5, 10	39,060	26,030		•
	(Split funded - See Lottery Programs below)	38,757	N/A1	Funded in Lot	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	18,146,892	9,944,491	18,002,306	9,847,274
Incenti	ve Programs:		I. E1(0040	007.470	05.044
	Compensation Supplement 15	Not Funded		237,176	95,014
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	196,224	N/A1	183,674	N/A1
	(Split funded - See Lottery Programs below)			100,011	
	EpiPen Grants <sup>14</sup>	788	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded	in FY 2013	0	0
	<u>Technology - VPSA</u> <sup>6</sup>	232,000	41,200	232,000	41,200
	Subtotal - Incentive Accounts <sup>3</sup>	429,012	41,200	652,850	136,214
Catago	rical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	14,487	N/A1	14,487	N/A1
	Special Education - Homebound <sup>5</sup>	44,361	N/A1	40,997	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
		58,848	0	55,484	0

\$19,399,799

\$10,227,068

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

	Foster Care <sup>5</sup>	0	N/A1	4,676	N/A
	At-Risk	42,716	31,315	42,452	31,12
	Virginia Preschool Initiative 11	0	0	0	
⇨	Early Reading Intervention <sup>17</sup>	32,426	23,772	45,036	33,01
	Mentor Teacher Program	2,453	N/A1	2,453	N/A
	K-3 Primary Class Size Reduction	0	0	0	
	School Breakfast 5	6,111	N/A1	4,640	N/A
⇨	SOL Algebra Readiness <sup>17</sup>	18,443	13,521	18,443	13,52
	Additional Assistance with Retirement,	ı			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		13,585	N/A
	Alternative Education 4,5	162,968	N/A1	167,852	N/A
	ISAEP	15,717	N/A1	15,717	N/A
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A
	Career and Technical Education <sup>4, 5</sup>	73,744	N/A1	73,744	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	7,569	5,549	8,945	6,55
	Remedial Summer School 5, 10 (Split funded - See SOQ Programs above)	15,827	N/A1	74,235	N/A
$\Rightarrow$	Textbooks <sup>8</sup>	219,165	160,670	217,382	159,363
	Subtotal - Lottery-Funded Programs <sup>3</sup>	597,139	234,827	689,160	243,58

\$10,220,518

Total State & Local Funds

\$19,231,891

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
073	PRINCE EDWARD	2,165.06	2,165.06	2,130.88	2,130.88
	2012 2014 Composite Index	FY 2	0012	EV (	2014
	2012-2014 Composite Index 0.3265	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	T T 2014 Local Offare
⇨	Basic Aid (Net of all Adjustments) 16	5,939,042	2,880,977	5,871,886	2,848,883
	Sales Tax <sup>7</sup>	2,798,222	N/A1	2,727,959	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott		Funded in Lot	
⇒	Vocational Education	137,068	66,448	134,904	65,399
⇒	Gifted Education	68,534	33,224	67,452	32,699
⇒	Special Education	965,307	467,963	950,068	460,575
⇒	Prevention, Intervention, & Remediation	360,167	174,602	355,917	172,542
⇒	VRS Retirement (Includes RHCC) 9	692,630	335,774	681,695	330,473
⇒	Social Security	415,578	201,464	409,017	198,284
	•	·	•	·	•
⇒	Group Life	26,247	12,724	25,833	12,523
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	42,525	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	11,445,320	4,173,176	11,224,731	4,121,378
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		156,382	41,427
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	130,404	N/A1	121,078	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	
	Early Reading Specialists Initiative	Not Funded		39,955	19,369
	Technology - VPSA <sup>6</sup>	154,000	30,800	128,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	284,798	30,800	445,415	86,396
Catego	rical Programs:				
cuiogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	12,809	N/A1	12,809	N/A1
	Special Education - Homebound <sup>5</sup>	22,686	N/A1	20,894	N/A1
	Special Education - State-Operated Programs	273,183	N/A1	324,361	N/A1
	Special Education - Jails 5	40,239	N/A1	37,730	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	348,918	0	395,794	0

Lottery	/-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	408,214	197,894	402,275	195,015
	Virginia Preschool Initiative 11	476,838	231,162	476,838	231,162
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	23,130	11,213	33,644	16,310
	Mentor Teacher Program	1,962	N/A1	1,962	N/A1
	K-3 Primary Class Size Reduction	395,817	191,885	404,435	196,062
	School Breakfast 5	8,386	N/A1	9,181	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	40,852	19,804	40,852	19,804
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	8,955	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	iave iii i 2013	0,303	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	38,345	N/A1	38,345	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	9,638	4,672	7,630	3,699
	Remedial Summer School 5, 10	17,365	N/A1	55,749	N/A1
	(Split funded - See SOQ Programs above)	17,505	IV/AT	33,749	IN/AT
$\Rightarrow$	Textbooks <sup>8</sup>	130,841	63,429	128,776	62,428
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,559,248	720,059	1,616,502	724,480
		4.0.00	*****		A
	Total State & Local Funds	\$13,638,283	\$4,924,035	\$13,682,442	\$4,932,254

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
074	PRINCE GEORGE	6,231.88	6,231.88	6,200.42	6,200.42
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.2513	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	r i zu i s Locai Silaie	1 1 2014 State Strate	T T 2014 LOCAL SHALE
⇨	Basic Aid (Net of all Adjustments) 16	19,965,680	6,702,400	19,863,724	6,668,089
	Sales Tax <sup>7</sup>	5,535,445	N/A1	5,521,792	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	·		tery in FY 2014
⇒	Vocational Education	335,938	112,757	334,242	112,188
⇒	Gifted Education	214,627	72,039	213,544	71,676
⇒	Special Education	2,505,539	840,980	2,497,533	838,293
⇒	Prevention, Intervention, & Remediation	419,923	140,946	417,803	140,235
⇒	VRS Retirement (Includes RHCC) 9	2,001,632	671,845	1,991,527	668,453
⇒	Social Security	1,199,113	402,480	1,193,059	400,449
-	,	' '	•		•
⇨	Group Life	74,653	25,057	74,276	24,931
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	92,031	N/A1	Funded in Lott	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	32,344,581	8,968,504	32,107,500	8,924,314
		, ,	, ,		, ,
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded		459,284	84,240
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	374,834	N/A1	352,310	N/A1
	(Split funded - See Lottery Programs below)	200	21/24		
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	886 <b>Not Funded</b>	N/A1	Not Funded	I IN FY 2014
	Technology - VPSA 6	284,000	51,600	284,000	51,600
	Subtotal - Incentive Accounts <sup>3</sup>	659,721	51,600	1,095,594	135,840
	Gubtotai - incentive Accounts	555,121	01,000	1,000,004	100,010
Catego	rical Programs:				
	Adult Education <sup>5</sup>	33,988	N/A1	4,501	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	29,231	N/A1	29,231	N/A1
	Special Education - Homebound <sup>5</sup>	41,181	N/A1	27,528	N/A1
	Special Education - State-Operated Programs 5	384,270	N/A1	408,809	N/A1
	Special Education - Jails 5	193,172	N/A1 <b>0</b>	142,173	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	681,842	<u> </u>	612,242	0

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

ottery	/-Funded Programs				
	Foster Care <sup>5</sup>	26,566	N/A1	15,805	N/A1
	At-Risk	297,354	99,806	296,054	99,370
	Virginia Preschool Initiative 11	404,298	135,702	404,298	135,702
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	123,888	41,583	149,601	50,213
	Mentor Teacher Program	4,660	N/A1	4,660	N/A1
	K-3 Primary Class Size Reduction	685,091	229,950	560,566	188,153
	School Breakfast 5	16,829	N/A1	17,237	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	67,006	22,490	64,669	21,706
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Fundad in Inco	ntive in FY 2013	26,058	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	iuve iii F i 2013	20,000	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	51,742	N/A1	51,742	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	53,123	17,831	50,891	17,081
	Remedial Summer School 5, 10	37,582	N/A1	159,007	N/A1
	(Split funded - See SOQ Programs above)	37,302	IV/AT	159,007	IN/AT
$\Rightarrow$	Textbooks <sup>8</sup>	418,663	140,524	416,549	139,814
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,194,661	687,886	2,224,997	652,039
	Total Otata O Land Fronts	<b>*05.000.004</b>	<b>*0.707.000</b>	****	<b>***</b> 740 400
	Total State & Local Funds	\$35,880,804	\$9,707,990	\$36,040,333	\$9,712,193

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>&</sup>lt;sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>=</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
075	PRINCE WILLIAM	81,312.12	81,312.12	82,657.73	82,657.73
	2012-2014 Composite Index	FY 2	0013	FY	2014
	0.3787	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01000		1120110000000	1120112000.010.0
⇒	Basic Aid (Net of all Adjustments) 16	232,882,361	141,963,400	230,750,463	140,664,726
	Sales Tax <sup>7</sup>	74,379,118	N/A1	75,489,295	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇨	Vocational Education	1,717,653	1,046,959	1,746,078	1,064,284
⇨	Gifted Education	2,525,961	1,539,645	2,567,762	1,565,124
⇨	Special Education	16,822,900	10,254,036	17,358,074	10,580,239
⇨	Prevention, Intervention, & Remediation	5,304,518	3,233,254	5,392,301	3,286,761
⇨	VRS Retirement (Includes RHCC) 9	21,672,745	13,210,154	22,031,401	13,428,765
⇒	Social Security	12,983,440	7,913,775	13,198,299	8,044,738
⇒	Group Life	808,308	492,686	821,684	500,840
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	1,620,697	N/A1	Funded in Lot	·
	Subtotal - SOQ Accounts <sup>3</sup>	370,717,701	179,653,909	369,355,357	179,135,477
Incenti	ve Programs:	A	I. EV.0040	5.040.004	4 7 4 7 0 4 5
	Compensation Supplement 15	Not Funded		5,246,901	1,747,615
	Academic Year Governor's School  Additional Assistance with Retirement,	186,386	N/A1	254,864	N/A1
	Inflation & Preschool Costs 13	3,867,010	N/A1	3,653,882	N/A1
	(Split funded - See Lottery Programs below)	0.000	NI/A 4	Not Francis	Lin FV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	8,862 <b>Not Funde</b> d	N/A1	Not Funded	nn FY 2014
	Technology - VPSA 6	2,442,000	472,800	3,192,800	622,960
	Subtotal - Incentive Accounts <sup>3</sup>	6,504,258	472,800	12,348,447	2,370,575
	Custotal incentive Accounts	5,55 1,255	,	,	_,0.0,0.0
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	18,900	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	392,000	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	442,409	N/A1	442,409	N/A1
	Special Education - Homebound <sup>5</sup>	316,796	N/A1	288,862	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	1,094,789	N/A1	1,140,297	N/A1
	Special Education - Jails <sup>5</sup>	239,781	N/A1	275,459	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	2,093,776	0	2,557,927	0

\$436,091,642

\$197,599,189

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Juleiy	/-Funded Programs	220.070	NI/A d	228 082	N/A
	Foster Care 5	336,979	N/A1	228,982	
	At-Risk	3,923,268	2,391,343	3,903,094	2,379,04
	Virginia Preschool Initiative 11	134,201	81,799	134,201	81,79
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	1,216,480	741,479	1,346,437	820,692
	Mentor Teacher Program	59,848	N/A1	59,848	N/A
	K-3 Primary Class Size Reduction	6,273,348	3,823,784	6,360,477	3,876,89
	School Breakfast <sup>5</sup>	242,106	N/A1	264,823	N/A
$\Rightarrow$	SOL Algebra Readiness 17	776,550	473,329	796,132	485,265
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs 13	Funded in Incentive in	EV 2012	270,258	N/A
	(Split funded - See Incentive Programs above)	r unded in incentive in	11 2013	270,230	N/A
	Alternative Education 4,5	308,652	N/A1	313,801	N/A
	ISAEP	47,152	N/A1	47,152	N/A
	Special Education-Regional Tuition 4,5	18,800,482	N/A1	21,282,583	N/A
	Career and Technical Education 4,5	432,830	N/A1	432,830	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	9,254,156	5,640,671	9,254,156	5,640,67
	Remedial Summer School 5, 10	661,829	N/A1	2,527,030	N/A
	(Split funded - See SOQ Programs above)	001,023	14/71	2,027,000	14/74
$\Rightarrow$	Textbooks <sup>8</sup>	4,533,090	2,763,047	4,608,106	2,808,772
	Subtotal - Lottery-Funded Programs <sup>3</sup>	47,000,971	15,915,452	51,829,910	16,093,13

\$196,042,161

Total State & Local Funds

\$426,316,706

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

NUM 077	DIVISION				
077		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
	PULASKI	4,361.38	4,361.38	4,321.92	4,321.92
ı	2012 2014 Composite Index	FY 2	042	FY 2	2014
	2012-2014 Composite Index 0.3052	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standar	ds of Quality Programs:	1 1 2010 Glate Glate	1 1 2010 20001 Onai 0	TT 2014 Otato Onaro	1 1 2014 200ar Orlaro
⇒	Basic Aid (Net of all Adjustments) 16	12,756,339	5,603,525	12,640,311	5,552,595
	Sales Tax 7	4,537,073	N/A1	4,531,357	N/A1
	Textbooks <sup>8</sup>	Funded in Lotte	ery in FY 2013	Funded in Lott	ery in FY 2014
⇨	Vocational Education	427,270	187,684	423,405	185,986
⇨	Gifted Education	139,393	61,230	138,132	60,676
⇨	Special Education	2,018,171	886,508	2,044,954	898,273
⇒	Prevention, Intervention, & Remediation	518,179	227,617	513,491	225,558
⇨	VRS Retirement (Includes RHCC) 9	1,415,144	621,621	1,408,346	618,634
	Social Security	848,480	372,706	843,806	370,653
⇒	Group Life	54,545	23,960	54,052	23,743
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	75,372	N/A1	Funded in Lott	
	Subtotal - SOQ Accounts 3	22,789,966	7,984,851	22,597,854	7,936,118
	e Programs:	Not Freedor	i- FV 0040	000 707	70.000
	Compensation Supplement 15	Not Funded		320,727	76,986
	Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement,	315,834	N/A1	350,765	N/A1
1	Inflation & Preschool Costs <sup>13</sup>	297,708	N/A1	272,933	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup>	886	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	<u>Technology - VPSA</u> <sup>6</sup>	284,000	51,600	448,000	84,400
	Subtotal - Incentive Accounts <sup>3</sup>	898,428	51,600	1,392,425	161,386
Categori	ical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	6,164	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
1	American Indian Treaty Commitment <sup>5</sup>	О	N/A1	0	N/A1
	School Lunch <sup>5</sup>	27,392	N/A1	27,392	N/A1
	Special Education - Homebound <sup>5</sup>	45,991	N/A1	55,436	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	550	N/A1	10,187	N/A1
	Subtotal - Categorical Accounts 3	73,933	0	99,179	0

\$26,251,116

\$8,958,737

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	21,860	N/A1	2,855	N/A1
	At-Risk	540,007	237,205	535,840	235,375
	Virginia Preschool Initiative 11	358,517	157,483	362,686	159,315
⇨	Early Reading Intervention <sup>17</sup>	75,923	33,350	91,108	40,020
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	612,796	269,179	616,198	270,673
	School Breakfast 5	21,743	N/A1	17,194	N/A1
⇨	SOL Algebra Readiness 17	75,508	33,168	73,339	32,215
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	20,187	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	22,115	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	43,522	N/A1	43,522	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	12,843	5,641	12,014	5,277
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	30,779	N/A1	101,550	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	271,908	119,439	269,448	118,358
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,087,521	855,465	2,161,658	861,233

\$8,891,916

Total State & Local Funds

\$25,849,848

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

Standards of Quality Programs:           □         Basic Aid (Net of all Adjustments)         16         832,967         3,338,290         817,552           □         Sales Tax 7         1,043,928         N/A1         1,042,359           □         Textbooks 8         Funded in Lottery in FY 2013         Funded in Lottery           □         Vocational Education         24,041         96,165         23,650           □         Gifted Education         8,315         33,260         8,180           □         Special Education         140,452         561,808         138,166           □         Prevention, Intervention, & Remediation         16,630         66,520         16,359           □         VRS Retirement (Includes RHCC) 9         86,223         344,894         84,820           □         Social Security         51,698         206,792         50,857           □         Group Life         3,254         13,015         3,201           Remedial Summer School 5,10         403         N/A1         Funded in Lottery           (Split funded - See Lottery Programs below)         403         N/A1         7,185,144           Incentive Programs:         N/A1         2,185,144
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\$2,725,070

\$4,914,079

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	13,849	55,396	13,649	54,596
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	6,244	24,976	8,117	32,468
	Mentor Teacher Program	1,962	N/A1	1,962	N/A1
	K-3 Primary Class Size Reduction	25,465	101,860	24,425	97,700
	School Breakfast <sup>5</sup>	5,670	N/A1	6,831	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	2,557	10,228	2,557	10,228
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	966	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	16,623	N/A1	0	N/A1
	Career and Technical Education 4,5	3,543	N/A1	3,543	N/A1
	Supplemental Basic Aid	294,707	N/A1	309,952	N/A1
$\Rightarrow$	English as a Second Language 12	1,193	4,772	2,266	9,064
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	165	N/A1	851	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	16,220	64,879	15,956	63,823
	Subtotal - Lottery-Funded Programs <sup>3</sup>	396,057	262,111	398,934	267,879

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$2,724,784

\$4,943,255

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
079	RICHMOND	1,162.11	1,162.11	1,215.60	1,215.60
	2012 2014 Composite Index	FY 2	0012	EV (	2014
	2012-2014 Composite Index 0.3599	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaio	1 1 2010 20001 Onaro	11 2014 State Share	1 1 2014 2000i Olidio
⇒	Basic Aid (Net of all Adjustments) 16	3,323,450	1,868,812	3,525,197	1,982,238
	Sales Tax 7	1,116,509	N/A1	1,096,609	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	101,166	56,881	105,822	59,499
⇨	Gifted Education	34,218	19,239	35,793	20,125
⇨	Special Education	566,826	318,701	593,695	333,808
⇨	Prevention, Intervention, & Remediation	111,580	62,737	116,716	65,624
⇨	VRS Retirement (Includes RHCC) 9	360,031	202,430	376,603	211,747
⇒	Social Security	215,721	121,291	225,651	126,873
⇒	Group Life	13,390	7,528	14,006	7,875
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	29,667	N/A1	Funded in Lot	•
	Subtotal - SOQ Accounts <sup>3</sup>	5,872,558	2,657,619	6,090,092	2,807,789
Incenti	ve Programs:	A1 . E	I = 514.0040	04.004	07.000
	Compensation Supplement 15	Not Funded		91,031	27,969
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	39,627	N/A1	38,121	N/A1
	(Split funded - See Lottery Programs below)	004	N1/A4	Mad Francis	U- 57.0044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	394 <b>Not Funded</b>	N/A1	Not Funded	I IN FY 2014
	Technology - VPSA 6	154,000	25,600	154,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	194,021	25,600	283,152	53,569
	Oubtotal - Incentive Accounts	10-1,021	20,000	200,102	00,000
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	5,892	N/A1	5,892	N/A1
	Special Education - Homebound <sup>5</sup>	1,168	N/A1	2,844	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	4,655	N/A1	7,500	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	11,715	0	16,236	0

\$7,089,386

\$3,174,793

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	23,512	N/A1	0	N/A1
	At-Risk	133,559	75,094	139,910	78,665
	Virginia Preschool Initiative 11	80,653	45,348	80,653	45,348
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	19,985	11,237	19,985	11,237
	Mentor Teacher Program	245	N/A1	245	N/A1
	K-3 Primary Class Size Reduction	171,064	96,182	186,071	104,620
	School Breakfast 5	6,928	N/A1	6,806	N/A1
⇨	SOL Algebra Readiness 17	16,367	9,202	16,367	9,202
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	2,820	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	63,558	N/A1	63,558	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	34,349	19,313	44,654	25,107
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	12,115	N/A1	61,159	N/A1
⇒	Textbooks <sup>8</sup>	66,747	37,529	69,819	39,256
	Subtotal - Lottery-Funded Programs <sup>3</sup>	636,942	293,905	699,906	313,435

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$6,715,237

\$2,977,124

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

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<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

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August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

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<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

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ROANOKE			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
2012-2014 Composite Index	NUM		Unadjusted ADM <sup>2</sup>			Adjusted ADM <sup>2</sup>
Standards of Quality Programs:   36,886,377   36,886,377   21,283,354   36,802,651   21,2	080	ROANOKE	13,958.01	13,958.01	13,929.04	13,929.04
Standards of Quality Programs:   Standards of Quality Programs:   Standards of Quality Programs:   36,886,377   21,283,354   36,802,651   21,2		0040 0044 0	EV 0	1042	EV	2014
Standards of Quality Programs:         ⇒ Basic Aid (Met of all Adjustments)         16         36,886,377         21,283,354         36,802,851         21,2           ⇒ Sales Tax 7         13,991,882         N/A1         14,043,565         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ⇒ Textbooks 8         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014         Funded in Lottery in FY 2014           ⇒ Gifted Education         407,264         224,804         406,419         2           ⇒ Special Education         5,988,450         3,435,291         5,983,753         3,4           ⇒ Prevention, Intervention, & Remediation         469,239         270,536         468,265         2           ⇒ Social Security         2,355,048         1,357,782         2,350,161         1,3           ⇒ Group Life         150,511         86,776         150,198           Remedial Summer School 5.10 (Split funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           Locentive Programs:         Omportunity Programs below)         64,646,661         29,195,243         64,558,431         29,1           Incentive Programs:         Omportunity Programs below)         N/A1         N/A1         N/A1         N/A1           Compensation						-
⇔ Basic Aid (Net of all Adjustments)         36,886,377         21,283,354         36,802,651         21,2           Sales Tax <sup>7</sup> 13,991,882         N/A1         14,043,565         14,043,565         14,043,565         14,043,565         14,043,565         14,043,565         14,043,565         14,043,565         14,043,565         14,043,565         14,043,565         15,0595         2         26,0327         450,598         2         450,598         2         460,419         2         2         26,0327         450,598         2         2         450,598         2         2         26,0327         450,598         2         2         460,419         2         2         2,055,048         2,348,04         406,419         2         2         260,327         450,598,573         3,4         3,2         2,963,753         3,4         3,2         2,963,753         3,4         3,2         2,865         2         2         2,2         2,263,73         3,922,824         2,2         2         2,2         2,550,048         1,357,782         2,350,161         1,3         1,3         1,357,782         2,350,161         1,3         1,3         1,50,511         86,776         150,198         1,50,511         1,50,511         1,50,511         1,50,511	Standa		1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
Sales Tax <sup>7</sup>   13,991,882   N/A1   14,043,565   Funded in Lottery in FY 2013   Funded in Lottery in FY 2014		40	36.886.377	21.283.354	36.802.651	21,235,129
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         451,532         260,327         450,595         2           ➡ Gifted Education         407,264         234,804         406,419         2           ➡ Special Education         5,958,450         3,435,291         5,963,753         3,4           ➡ Prevention, Intervention, & Remediation         469,239         270,536         468,265         2           ➡ VRS Retirement (Includes RHCC)         3,930,983         2,266,373         3,922,824         2,2           ➡ Social Security         2,355,048         1,357,782         2,350,161         1,3           ➡ Group Life         150,511         86,776         150,198           Remedial Summer School <sup>6,10</sup> (Split funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         0         Academic Year Governor's School <sup>4</sup> 0         N/A1         587,132           (Split funded - See Lottery Programs below)         2,659         N/A1         N/A1         587,132           (Split funded - See Lottery Programs below)         2,659         N/A1         N/A1         587	,					N/A1
➡ Vocational Education         451,532         260,327         450,595         2           ➡ Gifted Education         407,264         234,804         406,419         2           ➡ Special Education         5,958,450         3,435,291         5,963,753         3,4           ➡ Prevention, Intervention, & Remediation         469,239         270,536         468,265         2           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 3,930,983         2,266,373         3,922,824         2,2           ➡ Social Security         2,355,048         1,357,782         2,350,161         1,3           ➡ Group Life         150,511         86,776         150,198           Remedial Summer School <sup>5,10</sup> (Spiit funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         0         N/A1         0           Academic Year Governor's School <sup>4</sup> 0         N/A1         587,132         (Split funded - See Lottery Programs below)         2,659         N/A1         587,132           (Split funded - See Lottery Programs below)         2,659         N/A1         587,132         0           (Split funded - See Lottery Programs below)	⇨			·		
➡ Gifted Education         407,264         234,804         406,419         2           ➡ Special Education         5,958,450         3,435,291         5,963,753         3,4           ➡ Prevention, Intervention, & Remediation         469,239         270,536         468,265         2           ➡ VRS Retirement (Includes RHCC) 9         3,330,983         2,266,373         3,922,824         2,2           ➡ Social Security         2,355,048         1,357,782         2,350,161         1,3           ➡ Group Life         150,511         86,776         150,198           Remedial Summer School 5.10 (Split funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         0         N/A1         587,132           EpiPen Grants 14 Early Reading Specialists Initiative         2,659 Academic Year Governor's School 4 Additional Assistance with Retirement, Not Funded in FY 2013         0         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         726,000         145,200         726,000         1           Subtotal - Incentive Accounts 3         1,358,365	1		ı	•	ı	259,786
⇒ Special Education         5,958,450         3,435,291         5,963,753         3,4           ⇒ Prevention, Intervention, & Remediation         469,239         270,536         468,265         2           ⇒ VRS Retirement (Includes RHCC)         3,930,983         2,266,373         3,922,824         2,2           ⇒ Social Security         2,355,048         1,357,782         2,350,161         1,3           ⇒ Group Life         150,191         86,776         150,198           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement <sup>18</sup> Not Funded in FY 2013         0           Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)         0         N/A1         587,132           (Split funded - See Lottery Programs below)         2,659         N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> 726,000         145,200         726,000         1           Subtotal - Incentive Accounts <sup>3</sup> 1,358,365         1	1			·		234,317
➡ Prevention, Intervention, & Remediation         469,239         270,536         468,265         2           ➡ VRS Retirement (Includes RHCC) 9         3,930,983         2,266,373         3,922,824         2,2           ➡ Social Security         2,355,048         1,357,782         2,350,161         1,3           ➡ Group Life         150,511         86,776         150,198           Remedial Summer School 5.10 (Split funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         64,646,661         29,195,243         64,558,431         29,1           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         0         Academic Year Governor's School 4         0         N/A1         0         Academic Year Governor's School 4         0         N/A1         587,132         S87,132         S97,132         S97,132<	1		·	•	•	3,438,349
⇒ VRS Retirement (Includes RHCC) 9         3,930,983         2,266,373         3,922,824         2,2           ⇒ Social Security         2,355,048         1,357,782         2,350,161         1,3           ⇒ Group Life         150,511         86,776         150,198           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         64,646,661         29,195,243         64,558,431         29,1           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         587,132           EpiPen Grants 14 Early Reading Specialists Initiative         2,659         N/A1         Not Funded in FY 2013         Not Funded in FY 2014         Not Funded in FY 2014		'	' '	' '		269,974
➡ Social Security         2,355,048         1,357,782         2,350,161         1,3           ➡ Group Life         150,511         86,776         150,198         150,198         150,198         150,198         Remedial Summer School <sup>5,10</sup> 45,375         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 64,646,661         29,195,243         64,558,431         29,1           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         0         N/A1         0         Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 629,707         N/A1         587,132         587,132         587,132         (Split funded - See Lottery Programs below)         2,659         N/A1         N/A1         Not Funded in FY 2014         N/A1         Not Funded in FY 2013         0         Amount Funded in FY 2014         N/A1         N/A1 </td <td>1</td> <td>,</td> <td>· ·</td> <td>·</td> <td>*</td> <td>*</td>	1	,	· ·	·	*	*
➡ Group Life         150,511         86,776         150,198           Remedial Summer School (Split funded - See Lottery Programs below)         45,375         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts ³         64,646,661         29,195,243         64,558,431         29,1           Incentive Programs:           Compensation Supplement ¹⁵         Not Funded in FY 2013         0         N/A1         0         Academic Year Governor's School ⁴         0         N/A1         587,132         629,707         N/A1         587,132         629,707         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         N/A1         Not Funded in FY 2013         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         N/A1         Not Funded in FY 2013         N/A1         Not Funded in FY 2013         N/A1         Not Funded in FY 2014         Not Funded in FY 2014         Not Funded in FY 2014         N/A1         Not Funded in FY 2013         N/A1	1	` '	' '	' '		2,261,669
Remedial Summer School	⇒	Social Security	2,355,048	1,357,782		1,354,964
Subtotal - Soq Accounts   Subtotal - Soq Academic Year Governor's School   Academic Year Governor's School   Additional Assistance with Retirement, Inflation & Preschool Costs   Subtotal - Soq Accounts   Subtotal - Incentive Accounts	⇒	·	150,511	86,776	150,198	86,595
Subtotal - SQQ Accounts   64,646,661   29,195,243   64,558,431   29,1			45,375	N/A1	Funded in Lott	ery in FY 2014
Incentive Programs:			CA CAC CCA	20 405 242	C4 EE0 424	29,140,783
Compensation Supplement		Subtotal - SOQ Accounts	04,040,001	29,195,243	04,356,431	29,140,783
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         629,707         N/A1         587,132           (Split funded - See Lottery Programs below)         EpiPen Grants 14 (Part See Lottery Programs below)         2,659         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013 (Part See Lottery Programs 145,200)         0         726,000 (Part See Lottery Programs 145,200)         726,000 (Part See Lottery Programs 145,200)         145,200 (Part See Lottery Programs 145,200         145,200 (Part Se	Incentiv	/e Programs:				
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         629,707         N/A1         587,132           (Split funded - See Lottery Programs below)         EpiPen Grants 14 (Part See Lottery Programs below)         2,659         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013 (Part See Lottery Programs 145,200)         0         726,000 (Part See Lottery Programs 145,200)         726,000 (Part See Lottery Programs 145,200)         145,200 (Part See Lottery Programs 145,200         145,200 (Part Se		Compensation Supplement 15	Not Funded	in FY 2013	0	0
(Split funded - See Lottery Programs below)           EpiPen Grants 14         2,659         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         726,000         145,200         726,000         1           Subtotal - Incentive Accounts 3         1,358,365         145,200         1,313,132         1           Categorical Programs:           Adult Education 5         0         N/A1         8,392         N/A1         0           Virtual Virginia 5         0         N/A1         0         0         N/A1         0         0         N/A1         0         0         0         N/A1         0			0	N/A1	0	N/A1
EpiPen Grants   14			629,707	N/A1	587,132	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013   145,200   726,000   1   145,200   726,000   1   1   1   1   1   1   1   1   1						
Technology - VPSA 6         726,000         145,200         726,000         1           Subtotal - Incentive Accounts 3         1,358,365         145,200         1,313,132         1           Categorical Programs:           Adult Education 5         0         N/A1         8,392           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         59,474         N/A1         59,474           Special Education - Homebound 5         22,242         N/A1         26,023           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         57,874         N/A1         91,950					Not Funded	in FY 2014
Subtotal - Incentive Accounts 3         1,358,365         145,200         1,313,132         1           Categorical Programs:           Adult Education 5         0         N/A1         8,392           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         59,474         N/A1         59,474           Special Education - Homebound 5         22,242         N/A1         26,023           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         57,874         N/A1         91,950			i		726 000	0 145,200
Categorical Programs:           Adult Education 5         0         N/A1         8,392           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         59,474         N/A1         59,474           Special Education - Homebound 5         22,242         N/A1         26,023           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         57,874         N/A1         91,950			,	·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Adult Education 5       0       N/A1       8,392         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       59,474       N/A1       59,474         Special Education - Homebound 5       22,242       N/A1       26,023         Special Education - State-Operated Programs 5       0       N/A1       0         Special Education - Jails 5       57,874       N/A1       91,950		Subtotal - Incentive Accounts	1,338,363	145,200	1,313,132	145,200
Adult Education 5       0       N/A1       8,392         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       59,474       N/A1       59,474         Special Education - Homebound 5       22,242       N/A1       26,023         Special Education - State-Operated Programs 5       0       N/A1       0         Special Education - Jails 5       57,874       N/A1       91,950	Catego	rical Programs:				
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup> N/A1  O  N/A1  N/A1  O  N/A1  N/A1  O  N/A1  N/A1			0	N/A1	8,392	N/A1
School Lunch 5         59,474         N/A1         59,474           Special Education - Homebound 5         22,242         N/A1         26,023           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         57,874         N/A1         91,950		Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
Special Education - Homebound 5         22,242         N/A1         26,023           Special Education - State-Operated Programs 5         0         N/A1         0           Special Education - Jails 5         57,874         N/A1         91,950		American Indian Treaty Commitment 5	0	N/A1	0	N/A1
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0 Special Education - Jails <sup>5</sup> 57,874 N/A1 91,950		School Lunch <sup>5</sup>	-	N/A1	· · · · · · · · · · · · · · · · · · ·	N/A1
Special Education - Jails 5         57,874         N/A1         91,950			22,242		26,023	N/A1
			~		0	N/A1
Subtotal - Categorical Accounts <sup>3</sup> 139,589 0 185,839			·			N/A1
The state of the s		Subtotal - Categorical Accounts <sup>3</sup>	139,589	0	185,839	0

\$68,762,480

\$30,538,805

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	305,816	N/A1	243,570	N/A1
	At-Risk	262,601	151,400	262,242	151,193
	Virginia Preschool Initiative 11	479,531	276,469	479,531	276,469
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	148,526	85,631	144,565	83,348
	Mentor Teacher Program	9,321	N/A1	9,321	N/A1
	K-3 Primary Class Size Reduction	360,891	208,068	266,051	153,389
	School Breakfast <sup>5</sup>	43,490	N/A1	42,656	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	85,153	49,094	85,247	49,148
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Ince	ntive in FY 2013	43,427	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,917	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	24,871	N/A1	15,707	N/A1
	Career and Technical Education 4,5	84,876	N/A1	84,876	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	164,139	94,633	142,582	82,204
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	18,530	N/A1	76,806	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	794,430	458,022	792,782	457,071
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,798,091	1,323,317	2,705,079	1,252,822

\$30,663,760

Total State & Local Funds

\$68,942,707

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

ROCKBRIDGE   2,517.94   2,517.94   2,551.61		Final FY 2	Final FY 2014	Final FY 2013	Final FY 2013		
2012-2014 Composite Index   FY 2013   FY 2014     0.4903		Adjusted A					
Standards of Quality Programs:   FY 2013 State Share   FY 2013 Local Share   FY 2014   Funded in Lottery in FY 2014   Funded in Lottery in FY 2014   Funded in Local Share   FY 2014 Local Share   FY 2014 Local Share   FY 2014   Funded in FY 2014   Funded in Local Share   FY 2014   Funded in FY 2014   Funded i	2,551.61		2,551.61	2,517.94	2,517.94	ROCKBRIDGE	081
Standards of Quality Programs:   FY 2013 State Share   FY 2013 Local Share   FY 2014 State Share   FY 2014 Loc		2014	EV 3	012	EV ?	2012 2014 Composite Index	
Standards of Quality Programs:   5,192,162   5,004,315   5,263,421   2,985,432	cal Share						
➡ Basic Aid (Net of all Adjustments)         5,192,162         5,004,315         5,283,421           Sales Tax²         2,881,613         N/A1         2,905,432           ➡ Textbooks 8         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         168,125         161,726         170,373           ➡ Gifted Education         59,036         56,789         59,826           ➡ Special Education         693,033         666,655         706,202           ➡ Prevention, Intervention, & Remediation         146,307         140,738         148,263           ➡ VRS Retirement (Includes RHCC) 9         580,094         558,015         589,152           ➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School 5,10         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         10,089,988         6,943,787         10,217,229           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         140,946           Academic Year Governor's School 4         0         N/A1         95,089           (Split funded - See Lottery Programs below)         689 <td>-</td> <td></td> <td>7 7 20 7 7 0 1110 0 111110</td> <td></td> <td></td> <td></td> <td>Standar</td>	-		7 7 20 7 7 0 1110 0 111110				Standar
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         168,125         161,726         170,373           ➡ Gifted Education         59,036         56,789         59,826           ➡ Special Education         693,033         666,655         706,202           ➡ Prevention, Intervention, & Remediation         146,307         140,738         148,263           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 580,094         558,015         589,152           ➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 10,089,988         6,943,787         10,217,229           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         140,946           Academic Year Governor's School <sup>4</sup> Academic Year Governor's School <sup>4</sup> Academic Year Governor's School <sup>4</sup> (Split funded - See Lottery Programs below)         689         N/A1         N/A1         95,089           (Split funded - See Lottery Programs below)         689         N/A1         N/A1         0         N/A	5,089,707		5,263,421	5,004,315	5,192,162		
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         168,125         161,726         170,373           ➡ Gifted Education         59,036         56,789         59,826           ➡ Special Education         693,033         666,655         706,202           ➡ Prevention, Intervention, & Remediation         146,307         140,738         148,263           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 580,094         558,015         589,152           ➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 10,089,988         6,943,787         10,217,229           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         140,946           Academic Year Governor's School <sup>4</sup> Academic Year Governor's School <sup>4</sup> Academic Year Governor's School <sup>4</sup> (Split funded - See Lottery Programs below)         689         N/A1         N/A1         95,089           (Split funded - See Lottery Programs below)         689         N/A1         N/A1         0         N/A	N/A1		2,905,432	N/A1	2,881,613	Sales Tax 7	
➡ Giffed Education         59,036         56,789         59,826           ➡ Special Education         693,033         666,655         706,202           ➡ Prevention, Intervention, & Remediation         146,307         140,738         148,263           ➡ VRS Retirement (Includes RHCC) 9         580,094         558,015         589,152           ➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School 5,10         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         10,089,988         6,943,787         10,217,229           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         140,946           Academic Year Governor's School 4         0         N/A1         95,089           (Split funded - See Lottery Programs below)         EpiPen Grants 14         689         N/A1         95,089           (Split funded - See Lottery Programs below)         689         N/A1         Not Funded in FY 2013         0           Technology - VPSA 5         232,000         46,400         206,000           Technology - VPSA 6         232,000 <td< td=""><td></td><td>ery in FY 2014</td><td>Funded in Lott</td><td>ery in FY 2013</td><td>Funded in Lot</td><td></td><td>⇒</td></td<>		ery in FY 2014	Funded in Lott	ery in FY 2013	Funded in Lot		⇒
➡ Special Education         693,033         666,655         706,202           ➡ Prevention, Intervention, & Remediation         146,307         140,738         148,263           ➡ VRS Retirement (Includes RHCC)         9         580,094         558,015         589,152           ➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 10,089,988         6,943,787         10,217,229           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         140,946           Academic Year Governor's School <sup>4</sup> 0         N/A1         95,089           (Split funded - See Lottery Programs below)           EpiPen Grants <sup>14</sup> 689         N/A1         95,089           (Split tunded - See Lottery Programs below)         689         N/A1         Not Funded in FY 2013           Early Reading Specialists Initiative         Not Funded in FY 2013         0         N/A1         0           Technology - VPSA <sup>6</sup> 232,000 <td< td=""><td>163,888</td><td></td><td>170,373</td><td>161,726</td><td>168,125</td><td>Vocational Education</td><td>⇒</td></td<>	163,888		170,373	161,726	168,125	Vocational Education	⇒
➡ Prevention, Intervention, & Remediation         146,307         140,738         148,263           ➡ VRS Retirement (Includes RHCC) 9         580,094         558,015         589,152           ➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         10,089,988         6,943,787         10,217,229           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         10         N/A1         95,089           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013 Reading Specialists Initiative         Not Funded in FY 2013 N/A1         Not Funded in FY 2014           Technology - VPSA 6         232,000         46,400         206,000           Subtotal - Incentive Accounts 3         334,983         46,400         442,035           Categorical Programs:           Adult Education 5 Virtual Virginia 5 On N/A1         0         N/A1         0           American India	57,549		59,826	56,789	59,036	Gifted Education	⇒
➡ VRS Retirement (Includes RHCC) 0         580,094         558,015         589,152           ➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         10,089,988         6,943,787         10,217,229           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         95,089           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013 Reading Specialists Initiative         N/A1         N/A1 Not Funded in FY 2014           Technology - VPSA 6 Subtotal - Incentive Accounts 3         334,983         46,400         206,000           Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 ON/A1         N/A1 ON/A1	679,323		706,202	666,655	693,033	Special Education	⇨
➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 10,089,988         6,943,787         10,217,229           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         140,946           Academic Year Governor's School <sup>4</sup> 0         N/A1         95,089           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 102,293         N/A1         95,089           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 689         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         206,000           Technology - VPSA <sup>6</sup> 232,000         46,400         206,000           Subtotal - Incentive Accounts <sup>3</sup> 334,983         46,400         420,000           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         0           Virtual	142,620		148,263	140,738	146,307	Prevention, Intervention, & Remediation	⇒
➡ Social Security         347,800         334,562         352,451           ➡ Group Life         21,818         20,987         22,109           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         0         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 10,089,988         6,943,787         10,217,229           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         140,946           Academic Year Governor's School <sup>4</sup> 0         N/A1         95,089           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 102,293         N/A1         95,089           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 689         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         206,000           Technology - VPSA <sup>6</sup> 232,000         46,400         206,000           Subtotal - Incentive Accounts <sup>3</sup> 334,983         46,400         420,000           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         0           Virtual	566,728		589,152	558,015	580,094	VRS Retirement (Includes RHCC) 9	⇨
Remedial Summer School   5,10   0   N/A1   Funded in Lottery in FY 2014	339,036		352,451	334,562	347,800	,	⇨
Remedial Summer School   5,10   0   N/A1   Funded in Lottery in FY 2014	21,268		*	•		Group Life	⇒
Incentive Programs:   Compensation Supplement   15	,	ery in FY 2014		N/A1	0		
Compensation Supplement   15	7,060,119		10,217,229	6,943,787	10,089,988		
Compensation Supplement   15							
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         102,293         N/A1         95,089           (Split funded - See Lottery Programs below)         689         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         232,000         46,400         206,000           Subtotal - Incentive Accounts 3         334,983         46,400         442,035           Categorical Programs:         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         13,025         N/A1         13,025           Special Education - Homebound 5         14,019         N/A1         8,374	74.006		440.040	. 57,0040			Incentiv
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Categorical Programs:  Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> Special Education - Homebound <sup>5</sup> N/A1  Additional Assistance with Retirement, 102,293 N/A1  95,089 N/A1  Not Funded in FY 2014  Not Funded in FY 2013  232,000 46,400 206,000  46,400 206,000  N/A1 0 N/A	74,089		140,946				
(Split funded - See Lottery Programs below)         689         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         232,000         46,400         206,000           Subtotal - Incentive Accounts 3         334,983         46,400         442,035           Categorical Programs:         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         13,025         N/A1         13,025           Special Education - Homebound 5         14,019         N/A1         8,374	N/A1		0	N/A1	0	Additional Assistance with Retirement,	
EpiPen Grants   14   689   N/A1   Not Funded in FY 2014     Early Reading Specialists Initiative   Not Funded in FY 2013   0     Technology - VPSA   6   232,000   46,400   206,000     Subtotal - Incentive Accounts   3   334,983   46,400   442,035      Categorical Programs:	N/A1		95,089	N/A1	102,293		
Early Reading Specialists Initiative         Not Funded in FY 2013         0           Technology - VPSA 6         232,000         46,400         206,000           Subtotal - Incentive Accounts 3         334,983         46,400         442,035           Categorical Programs:           Adult Education 5 Virtual Virginia 5 American Indian Treaty Commitment 5 A		l in EV 2014	Not Eundon	NI/A 1	600		
Technology - VPSA 6         232,000         46,400         206,000           Subtotal - Incentive Accounts 3         334,983         46,400         442,035           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         13,025         N/A1         13,025           Special Education - Homebound 5         14,019         N/A1         8,374	C	111112014	Not runded				
Subtotal - Incentive Accounts 3         334,983         46,400         442,035           Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         13,025         N/A1         13,025           Special Education - Homebound 5         14,019         N/A1         8,374	41,200		206,000				
Categorical Programs:           Adult Education 5         0         N/A1         0           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         13,025         N/A1         13,025           Special Education - Homebound 5         14,019         N/A1         8,374	115,289		·		334,983		
Adult Education 5       0       N/A1       0         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       13,025       N/A1       13,025         Special Education - Homebound 5       14,019       N/A1       8,374			•	,	,		
Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         13,025         N/A1         13,025           Special Education - Homebound 5         14,019         N/A1         8,374							Catego
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> N/A1  13,025  N/A1  13,025  N/A1  N/A1  8,374	N/A1		0	· ·			
School Lunch 5       13,025       N/A1       13,025         Special Education - Homebound 5       14,019       N/A1       8,374	N/A1		0	· ·			
Special Education - Homebound <sup>5</sup> 14,019 N/A1 8,374	N/A1		42.005		-		
· · · · · · · · · · · · · · · · · · ·	N/A1						
	N/A1 N/A1		8,374				
Special Education - State-Operated Programs 9 0 N/A1 0 Special Education - Jails <sup>5</sup> 0 N/A1 0	N/A1 N/A1		0			Special Education - State-Operated Programs 5	
Special Education - Jalis 0 N/AT 0 Subtotal - Categorical Accounts 3 27,045 0 21,400	N/A I		21 400		-		
Subicial - Categorical Accounts 21,040			21,400	<u> </u>	21,043	Subtotal - Categorical Accounts	

\$11,318,960

\$7,715,628

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

	Foster Care <sup>5</sup>	0	N/A1	0	N/A
	At-Risk	115,916	111,504	117,702	113,22
	Virginia Preschool Initiative 11	94,804	91,196	88,688	85,31
⇨	Early Reading Intervention 17	44,557	42,861	52,514	50,51
	Mentor Teacher Program	0	N/A1	0	N/A
	K-3 Primary Class Size Reduction	169,761	163,300	152,462	146,65
	School Breakfast 5	3,346	N/A1	4,637	N/A
⇨	SOL Algebra Readiness <sup>17</sup>	19,551	18,807	19,551	18,80
	Additional Assistance with Retirement,	ı ı			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incenti	ive in FY 2013	7,033	N/A
	Alternative Education 4,5	0	N/A1	0	N/A
	ISAEP	28,576	N/A1	23,576	N/A
	Special Education-Regional Tuition 4,5	4,245	N/A1	0	N/A
	Career and Technical Education 4,5	41,455	N/A1	41,455	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	11,245	10,817	13,980	13,44
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	0	N/A1	0	N/A
$\Rightarrow$	Textbooks <sup>8</sup>	115,159	110,776	116,699	112,257
	Subtotal - Lottery-Funded Programs <sup>3</sup>	648,614	549,261	638,297	540,22

\$7,539,448

Total State & Local Funds

\$11,100,629

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
082	ROCKINGHAM	11,223.07	11,223.07	11,303.60	11,303.60
	2012 2011 Commonite Index	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.3675	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaro	1 1 2010 20001 Charo	11 2014 State Share	T T 2014 20001 Ondro
⇨	Basic Aid (Net of all Adjustments) 16	28,516,993	16,583,452	28,346,225	16,488,046
	Sales Tax 7	11,585,133	N/A1	12,274,266	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	681,465	395,950	686,355	398,791
⇨	Gifted Education	326,535	189,726	328,878	191,087
⇨	Special Education	2,094,085	1,216,721	2,123,410	1,233,760
⇨	Prevention, Intervention, & Remediation	674,366	391,825	679,205	394,637
⇒	VRS Retirement (Includes RHCC) 9	2,903,324	1,686,912	2,924,157	1,699,016
⇒	Social Security	1,739,155	1,010,497	1,751,634	1,017,748
⇒	Group Life	106,479	61,867	107,243	62,311
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	271,906	N/A1	Funded in Lott	•
	Subtotal - SOQ Accounts <sup>3</sup>	48,899,441	21,536,950	49,221,373	21,485,396
Incentiv	ve Programs:	Not Foundari	I In EV 0040	075 405	044.000
	Compensation Supplement 15	<b>Not Funded</b> ∩		675,165	214,366
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	558,249	N/A1	522,959	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	2,363	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	674,000	129,600	674,000	129,600
	Subtotal - Incentive Accounts <sup>3</sup>	1,234,613	129,600	1,872,124	343,966
Catego	rical Programs:				
Outogo	Adult Education <sup>5</sup>	0	N/A1	16,784	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	66,664	N/A1	66,664	N/A1
	Special Education - Homebound <sup>5</sup>	45,600	N/A1	46,919	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	112,264	0	130,367	0

Lottery	r-Funded Programs				
	Foster Care 5	101,372	N/A1	59,827	N/A1
	At-Risk	546,464	317,511	550,579	319,902
	Virginia Preschool Initiative 11	880,440	511,560	880,440	511,560
⇨	Early Reading Intervention <sup>17</sup>	122,433	71,137	148,105	86,053
	Mentor Teacher Program	8,585	N/A1	8,585	N/A1
	K-3 Primary Class Size Reduction	929,988	540,349	928,363	539,405
	School Breakfast 5	29,986	N/A1	24,602	N/A1
⇨	SOL Algebra Readiness 17	107,197	62,284	109,171	63,431
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in FY 2013	38,680	N/A1
	(Split funded - See Incentive Programs above)	r unaca iir iiroci	1000 1111 1 2010	30,000	14//(1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	32,834	N/A1	31,434	N/A1
	Special Education-Regional Tuition 4,5	1,518,750	N/A1	1,501,200	N/A1
	Career and Technical Education 4,5	355,061	N/A1	355,061	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	379,391	220,437	375,620	218,246
	Remedial Summer School 5, 10	111,035	N/A1	405,977	N/A1
	(Split funded - See SOQ Programs above)	,			
₽	Textbooks <sup>8</sup>	636,957	370,089	641,527	372,745
	Subtotal - Lottery-Funded Programs <sup>3</sup>	5,760,493	2,093,367	6,059,170	2,111,342
					****
	Total State & Local Funds	\$56,006,811	\$23,759,917	\$57,283,035	\$23,940,704

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

Description   Programs   Progr			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
Standards of Quality Programs:	NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
Standards of Quality Programs:   Standards of Quality Programs:   Standards of Quality Programs:     3,319,918   3,956,426   N/A1   4,003,590   N/A   N/A   4,003,590   N/A   N/A   4,003,590   N/A   N/A	083	RUSSELL	4,093.98	4,093.98	3,855.82	3,855.82
Standards of Quality Programs:   Standards of Quality Programs:   Standards of Quality Programs:     3,319,918   3,956,426   N/A1   4,003,590   N/A   N/A   4,003,590   N/A   N/A   4,003,590   N/A   N/A		0040 0044 0	EV 6	2042	EV	2014
Standards of Quality Programs:						-
⇒ Basic Aid (Net of all Adjustments)         18 (3) 319,918         4,276,406         12,390,501         3,965,89           Sales Tax <sup>7</sup> Textbooks <sup>8</sup> Funded in Lottery in FY 2013         N/A1         4,003,590         N/A           ⇒ Vocational Education         399,789         128,334         376,532         120,8           ⇒ Gifted Education         142,561         45,763         134,267         43,1           ⇒ Prevention, Intervention, & Remediation         495,863         159,174         467,017         149,9           ⇒ VRS Retirement (Includes RHCC) <sup>9</sup> 1,428,705         458,620         1,348,511         432,8           ⇒ Social Security         552,683         274,575         805,604         286,60           ⊕ Remedial Summer School <sup>5,10</sup> 52,885         16,912         49,621         15,9           ⊕ Remedial Summer School <sup>5,10</sup> 127,120         N/A1         Funded in Lottery in FY 2014           Subtotal - SOO Accounts <sup>3</sup> 22,467,463         5,901,970         21,135,176         5,500,6           Incentive Programs:         Compensation Supplement <sup>13</sup> Not Funded in FY 2013         305,154         53,5           Compensation Supplement <sup>14</sup> 1,576         N/A1         N/A1         199,688         N/A <th>Standa</th> <th></th> <th>1 1 2013 State Share</th> <th>1 1 2013 Local Share</th> <th>1 1 2014 State Share</th> <th>1 1 2014 Local Share</th>	Standa		1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
Sales Tax		40	13.319.918	4.276.406	12.350.501	3,965,866
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         399,789         128,334         376,532         120,8           ➡ Giffed Education         142,561         45,763         134,267         43,11           ➡ Special Education         1,689,033         542,186         1,599,533         513,4           ➡ Prevention, Intervention, & Remediation         495,863         159,174         467,017         149,9           ➡ Social Security         855,363         274,575         805,604         258,6           ➡ Group Life         52,685         16,912         49,621         15,9           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         127,120         N/A1         Funded in Lottery in FY 2014           Subtotal - SQ Accounts <sup>3</sup> 22,467,463         5,901,970         21,135,176         5,500,6           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         305,154         53,5           Academic Year Governor's School <sup>4</sup> 0         N/A1         99,668         N/A           Inflation & Preschool Costs <sup>13</sup> 215,638         N/A1         199,668         N/A           EpiPen Grants <sup>14</sup> 1,576	,					N/A1
➡ Vocational Education         399,789         128,334         376,532         120,8           ➡ Gifted Education         142,561         45,763         134,267         43,1           ➡ Special Education         1,689,033         542,186         1,599,533         513,4           ➡ Prevention, Intervention, & Remediation         495,863         159,174         467,017         149,9           ➡ VRS Retirement (Includes RHCC) 9         1,428,705         458,620         1,348,511         432,8           ➡ Social Security         855,363         274,575         805,604         258,6           ➡ Group Life         52,685         15,912         49,621         15,9           Remedial Summer School 5,10         127,120         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         22,467,463         5,901,970         21,135,176         5,500,6           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         305,154         53,5           Academic Year Governor's School 4         0         N/A1         199,668         N/A           Additional Assistance with Retirment, Inflation & Preschool Costs 3         215,638         N/A1         199,668         N/A           EpiPen Grants 14 <td< td=""><td>⇨</td><td></td><td></td><td></td><td></td><td></td></td<>	⇨					
	1		i e	· *	i i	120,868
➡ Special Education         1,689,033         542,186         1,599,533         513,4           ➡ Prevention, Intervention, & Remediation         495,863         159,174         467,017         149,9           ➡ VRS Retirement (Includes RHCC) 9         1,428,705         458,620         1,348,511         432,8           ➡ Social Security         855,363         274,575         805,604         228,6           ➡ Group Life         52,685         16,912         49,621         15,9           Remedial Summer School 5,10         127,120         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         22,467,463         5,901,970         21,135,176         5,500,6           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         305,154         53,5           Academic Year Governor's School 4         0         N/A1         0         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs 13         215,638         N/A1         199,668         N/A           Spilit funded - See Lottery Programs below)         EpiPen Grants 14         Not Funded in FY 2013         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         Not Funded in FY 2013         Not Funded in FY 2014	1		,	·		43,100
➡ Prevention, Intervention, & Remediation         495,863         159,174         467,017         149,9           ➡ VRS Retirement (Includes RHCC)         9         1,428,705         458,620         1,348,511         432,8           ➡ Social Security         855,363         274,575         805,604         258,6           ➡ Group Life         52,685         16,912         49,621         15,9           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         127,120         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 22,467,463         5,901,970         21,135,176         5,500,6           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         305,154         53,5           Academic Year Governor's School <sup>4</sup> 0         N/A1         199,668         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>33</sup> 215,638         N/A1         199,668         N/A           EpiPen Grants <sup>14</sup> 1,576         N/A1         N/A1         Not Funded in FY 2013         0         N/A1           Early Reading Specialists Initiative         N/A 1,576         N/A1         N/A1         N/A1         0         0 <td>1</td> <td></td> <td>· ·</td> <td></td> <td>•</td> <td>· ·</td>	1		· ·		•	· ·
⇒ VRS Retirement (Includes RHCC) 9         1,428,705         458,620         1,348,511         432,8           ⇒ Social Security         855,363         274,575         805,604         258,6           ⇒ Group Life         52,685         16,912         49,621         15,9           Remedial Summer School 5,10 (Spiit funded - See Lottery Programs below)         127,120         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         22,467,463         5,901,970         21,135,176         5,500,6           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         199,668         N/A           EpiPen Grants 14 Early Reading Specialists Initiative         1,576 At 1,000         N/A1         N/A1 Not Funded in FY 2014         N/A Funded in FY 20		•	, ,	·		· ·
➡ Social Security         855,363         274,575         805,604         268,60           ➡ Group Life         52,685         16,912         49,621         15,9           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         127,120         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 22,467,463         5,901,970         21,135,176         5,500,6           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         305,154         53,5           Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 215,638         N/A1         199,668         N/A           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> Not Funded in FY 2013         0         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         414,000         77,600         476,000         90,0           Subtotal - Incentive Accounts <sup>3</sup> 631,213         77,600         980,822         143,5           Categorical Programs:         Adult Education <sup>5</sup> 31,563         N/A1         0 </td <td>1</td> <td>,</td> <td>,</td> <td>'</td> <td><i>'</i></td> <td>· · · · · · · · · · · · · · · · · · ·</td>	1	,	,	'	<i>'</i>	· · · · · · · · · · · · · · · · · · ·
➡ Group Life         52,685         16,912         49,621         15,9           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         127,120         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 22,467,463         5,901,970         21,135,176         5,500,6           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         305,154         53,5           Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 215,638         N/A1         199,668         N/A           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 1,576         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         0         N/A         Not Funded in FY 2014         Not Funded in FY 2013         0         0         90,0         476,000         90,0	1	,	, ,	,		· ·
Remedial Summer School	⇒	Social Security	855,363	274,575	805,604	258,602
Compensation Supplement   Subtotal - SoQ Accounts   Subtotal - Social Education - Homebound   Subtotal - Incentive Programs:    Compensation Supplement   Subtotal - Incentive Accounts   Subtot	⇨	•	52,685	16,912	49,621	15,928
Subtotal - SQQ Accounts   Square   Sq			127,120	N/A1	Funded in Lott	tery in FY 2014
Incentive Programs:		7 7 7	22.467.462	E 004 070	24 425 476	E E00 614
Compensation Supplement   15		Subtotal - SOQ Accounts	22,467,463	5,901,970	21,133,176	3,300,011
Academic Year Governor's School. 4         0         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)         215,638         N/A1         199,668         N/A           EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> A14,000         N/A1         Not Funded in FY 2014         Not Funded in FY 2013         0         476,000         90,0           Subtotal - Incentive Accounts <sup>3</sup> Adult Education <sup>5</sup> Nitrual Virginia <sup>5</sup> O N/A1         N/A1         6,338 N/A1         N/A1         0         N/A1           American Indian Treaty Commitment <sup>5</sup> O N/A1         0 N/A1	Incentiv	/e Programs:				
Academic Year Governor's School. 4         0         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)         215,638         N/A1         199,668         N/A           EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> 414,000         N/A1         Not Funded in FY 2013         0         0         476,000         90,0           Subtotal - Incentive Accounts <sup>3</sup> 631,213         631,213         77,600         476,000         90,0           Categorical Programs:         Adult Education <sup>5</sup> 0 N/A1         0         N/A1         0         N/A           Virtual Virginia <sup>5</sup> 0 N/A1         0         N/A1         0         N/A           American Indian Treaty Commitment <sup>5</sup> 23,145         N/A1         0         N/A           School Lunch <sup>5</sup> 23,145         N/A1         23,145         N/A1           Special Education - Homebound <sup>5</sup> 15,337         N/A1         32,224         N/A           Special Education - State-Operated Programs <sup>5</sup> 0 N/A1         0         N/A1         0         N/A           Special Education - Jails <sup>5</sup> 0 N/A1         0         N/A1         0         N/A		Compensation Supplement 15	Not Funded	l in FY 2013	305,154	53,528
(Split funded - See Lottery Programs below)           EpiPen Grants <sup>14</sup> 1,576         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         0         414,000         77,600         476,000         90,0           Subtotal - Incentive Accounts <sup>3</sup> 631,213         77,600         980,822         143,5           Categorical Programs:           Adult Education <sup>5</sup> 31,563         N/A1         6,338         N/A           Virtual Virginia <sup>5</sup> 0         N/A1         0         N/A           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0         N/A           School Lunch <sup>5</sup> 23,145         N/A1         23,145         N/A           Special Education - Homebound <sup>5</sup> 15,337         N/A1         32,224         N/A           Special Education - State-Operated Programs <sup>5</sup> 0         N/A1         0         N/A           Special Education - Jails <sup>5</sup> 0         N/A1         0         N/A			0	N/A1	0	N/A1
EpiPen Grants   14			215,638	N/A1	199,668	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013			4.570	N1/A4	Mad Pour de	U- EV 0044
Technology - VPSA 6         414,000         77,600         476,000         90,00           Subtotal - Incentive Accounts 3         631,213         77,600         980,822         143,5           Categorical Programs:           Adult Education 5         31,563         N/A1         6,338         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         23,145         N/A1         23,145         N/A           Special Education - Homebound 5         15,337         N/A1         32,224         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A					Not Funded	I IN FY 2014
Subtotal - Incentive Accounts <sup>3</sup> 631,213         77,600         980,822         143,5           Categorical Programs:           Adult Education <sup>5</sup> 31,563         N/A1         6,338         N/A           Virtual Virginia <sup>5</sup> 0         N/A1         0         N/A1         0         N/A1         23,145         N/A         Special Education - Homebound <sup>5</sup> 15,337         N/A1         32,224         N/A           Special Education - State-Operated Programs <sup>6</sup> 0         N/A1         0         N/A1 <t< td=""><td></td><td></td><td></td><td></td><td>476,000</td><td>00,000</td></t<>					476,000	00,000
Categorical Programs:           Adult Education 5         31,563         N/A1         6,338         N/A           Virtual Virginia 5         0         N/A1         0         N/A           American Indian Treaty Commitment 5         0         N/A1         0         N/A           School Lunch 5         23,145         N/A1         23,145         N/A           Special Education - Homebound 5         15,337         N/A1         32,224         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A			,	·		
Adult Education 5       31,563       N/A1       6,338       N//A1         Virtual Virginia 5       0       N/A1       0       N//A1         American Indian Treaty Commitment 5       0       N/A1       0       N//A1         School Lunch 5       23,145       N/A1       23,145       N//A1         Special Education - Homebound 5       15,337       N/A1       32,224       N//A         Special Education - State-Operated Programs 5       0       N/A1       0       N//A         Special Education - Jails 5       0       N/A1       0       N//A		Subtotal - Incentive Accounts	001,210	77,000	300,022	140,020
Virtual Virginia 5         0         N/A1         0         N//A1           American Indian Treaty Commitment 5         0         N/A1         0         N//A1           School Lunch 5         23,145         N/A1         23,145         N//A1           Special Education - Homebound 5         15,337         N/A1         32,224         N//A           Special Education - State-Operated Programs 5         0         N/A1         0         N//A           Special Education - Jails 5         0         N/A1         0         N//A	Catego	rical Programs:				
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>6</sup> Special Education - Jails <sup>5</sup> ON/A1		Adult Education 5	31,563	N/A1	6,338	N/A1
School Lunch 5         23,145         N/A1         23,145         N/A           Special Education - Homebound 5         15,337         N/A1         32,224         N/A           Special Education - State-Operated Programs 5         0         N/A1         0         N/A           Special Education - Jails 5         0         N/A1         0         N/A		Virtual Virginia <sup>5</sup>	0		0	N/A1
Special Education - Homebound 5         15,337         N/A1         32,224         N//A1           Special Education - State-Operated Programs 5         0         N/A1         0         N//A1           Special Education - Jails 5         0         N/A1         0         N//A1					0	N/A1
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0 N/A Special Education - Jails <sup>5</sup> 0 N/A1 0 N/A			-			N/A1
Special Education - Jails <sup>5</sup> 0 N/A1 0 N/A1					32,224	N/A1
			-		0	N/A1
Subtotal - Categorical Accounts *  70,045  0 61,707			ŭ		0	N/A1
		Subtotal - Categorical Accounts 3	70,045	0	61,707	0

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	1,733	N/A1	0	N/A1
	At-Risk	540,952	173,648	509,853	163,665
	Virginia Preschool Initiative 11	467,826	150,174	485,994	156,006
⇨	Early Reading Intervention <sup>17</sup>	85,083	27,312	96,901	31,106
	Mentor Teacher Program	2,943	N/A1	2,943	N/A1
	K-3 Primary Class Size Reduction	662,121	212,543	658,961	211,529
	School Breakfast 5	15,729	N/A1	12,924	N/A1
⇨	SOL Algebra Readiness 17	72,814	23,374	63,023	20,231
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	14,768	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	iuve iii i i 2013	14,700	IVAI
	Alternative Education 4,5	814,904	N/A1	838,759	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	82,452	N/A1	82,452	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	6,770	2,173	3,160	1,014
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	51,911	N/A1	160,411	N/A1
⇨	Textbooks <sup>8</sup>	278,086	89,267	261,909	84,074
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,099,041	678,491	3,207,775	667,625
		• • • • • • • • • • • • • • • • • • • •			
	Total State & Local Funds	\$26,267,763	\$6,658,061	\$25,385,480	\$6,311,764

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
084	SCOTT	3,645.21	3,645.21	3,630.94	3,630.94
	0040 0044 0	FY 2	1042	EV.	2014
	2012-2014 Composite Index 0.1831	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	13,665,995	3,063,117	13,619,379	3,052,666
	Sales Tax <sup>7</sup>	2,980,446	N/A1	2,982,155	N/A1
⇨	Textbooks 8	Funded in Lott	ery in FY 2013	Funded in Lot	
⇒	Vocational Education	407,955	91,439	406,358	91,081
⇒	Gifted Education	136,978	30,702	136,441	30,582
⇒	Special Education	1,837,285	411,809	1,841,957	412,856
⇒	Prevention, Intervention, & Remediation	419,866	94,109	418,222	93,740
⇒	VRS Retirement (Includes RHCC) 9	1,408,486	315,698	1,402,972	314,462
	` '	' '	′		· · · · · · · · · · · · · · · · · · ·
□□	Social Security	842,709	188,885	839,411	188,146
⇒	Group Life	53,600	12,014	53,390	11,967
	Remedial Summer School 5,10	82,582	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	21,835,902	4,207,773	21,700,285	4,195,500
	Subtotal - SOQ Accounts	21,000,302	4,201,113	21,700,203	4,130,300
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	319,856	39,177
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	148,203	N/A1	142,441	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	1,477	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not runded	nii i i 2014 N
	Technology - VPSA 6	414,000	77,600	414,000	77,600
	Subtotal - Incentive Accounts <sup>3</sup>	563,680	77,600	876,297	116,777
			·	·	
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	5,300	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	23,839	N/A1	23,839	N/A1
	Special Education - Homebound <sup>5</sup>	40,669 0	N/A1	34,518	N/A1 N/A1
	Special Education - State-Operated Programs <sup>5</sup>	819	N/A1 N/A1	4,776	N/A1 N/A1
-	Special Education - Jails 5	65,327	0	68,433	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	00,327	<u> </u>	00,433	

\$25,193,564

\$4,743,777

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Jitel y	-Funded Programs	10,573	N/A1	19,219	N/A
	Foster Care <sup>5</sup>	· ·		· · · · · · · · · · · · · · · · · · ·	
	At-Risk	562,273	126,028	560,515	125,63
	Virginia Preschool Initiative 11	264,676	59,324	259,774	58,22
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	102,018	22,866	112,220	25,15
	Mentor Teacher Program	245	N/A1	245	N/A
	K-3 Primary Class Size Reduction	650,287	145,755	647,637	145,16
	School Breakfast 5	16,852	N/A1	13,597	N/A
$\Rightarrow$	SOL Algebra Readiness <sup>17</sup>	70,560	15,815	70,560	15,81
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs 13	Funded in Incentive	in EV 2012	10,536	N/A
	(Split funded - See Incentive Programs above)	r unded in incentive i	11112013	10,330	N/A
	Alternative Education 4,5	379,471	N/A1	409,396	N/A
	ISAEP	7,859	N/A1	7,859	N/A
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A
	Career and Technical Education 4,5	55,916	N/A1	55,916	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	18,022	4,039	8,280	1,85
	Remedial Summer School 5, 10	33,723	N/A1	106,645	N/A
	(Split funded - See SOQ Programs above)	33,723	IN/AT	100,043	IV/A
$\Rightarrow$	Textbooks <sup>8</sup>	267,195	59,889	266,149	59,655
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,439,670	433,716	2,548,549	431,50

\$4,719,089

Total State & Local Funds

\$24,904,580

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
085	SHENANDOAH	6,001.30	6,001.30	6,042.32	6,042.32
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.3706	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	15,588,366	9,195,110	15,693,560	9,253,051
	Sales Tax 7	6,149,294	N/A1	6,234,782	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	·		tery in FY 2014
⇒	Vocational Education	502,370	295,803	505,804	297,825
⇒	Gifted Education	173,752	102,308	174,940	103,007
⇒	Special Education	1,393,794	820,686	1,414,729	833,014
	•	' '	′		*
	Prevention, Intervention, & Remediation	411,717	242,425	414,531	244,082
⇒	VRS Retirement (Includes RHCC) 9	1,575,100	927,442	1,589,669	936,021
⇒	Social Security	944,305	556,020	950,759	559,821
⇒	Group Life	60,435	35,585	60,849	35,829
	Remedial Summer School 5, 10	43,122	N/A1	Funded in Lott	terv in FY 2014
	(Split funded - See Lottery Programs below)	·			-
	Subtotal - SOQ Accounts <sup>3</sup>	26,842,255	12,175,379	27,039,623	12,262,650
Incenti	ve Programs:				
	Compensation Supplement <sup>15</sup>	Not Funded	in FY 2013	373,413	120,148
	Academic Year Governor's School 4	173,768	N/A1	173,808	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	316,165	N/A1	297,361	N/A1
	(Split funded - See Lottery Programs below)	4 000	21/24		
	EpiPen Grants 14	1,083 <b>Not Funded</b>	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative  Technology - VPSA 6	310,000	56,800	310,000	56,800
	Subtotal - Incentive Accounts <sup>3</sup>	801,016	56,800	1,154,582	176,948
	Subtotal - Incentive Accounts	601,010	30,000	1,134,362	170,940
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,071	N/A1
	Virtual Virginia <sup>5</sup>	869	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	28,876	N/A1	28,876	N/A1
	Special Education - Homebound <sup>5</sup>	12,445	N/A1	8,646	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	42,190	0	39,594	0

Lottery	y-Funded Programs				
	Foster Care 5	38,239	N/A1	26,618	N/A1
	At-Risk	348,418	205,154	351,081	206,722
	Virginia Preschool Initiative 11	377,640	222,360	377,640	222,360
⇨	Early Reading Intervention <sup>17</sup>	84,497	49,753	102,183	60,167
	Mentor Teacher Program	5,396	N/A1	5,396	N/A1
	K-3 Primary Class Size Reduction	416,260	245,100	425,072	250,289
	School Breakfast 5	19,107	N/A1	16,059	N/A1
⇨	SOL Algebra Readiness 17	60,354	35,537	60,354	35,537
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	21,994	N/A1
	(Split funded - See Incentive Programs above)	r unaca in inoci	1470 1177 7 2010	21,004	14// (1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	842,563	N/A1	844,416	N/A1
	Career and Technical Education 4,5	121,940	N/A1	121,940	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	177,883	104,740	186,139	109,601
	Remedial Summer School 5, 10	17,610	N/A1	58,053	N/A1
	(Split funded - See SOQ Programs above)	,6.6		33,333	
⇒	Textbooks <sup>8</sup>	338,930	199,567	341,246	200,931
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,864,554	1,062,211	2,953,909	1,085,607
				1 4-7-7-	
	Total State & Local Funds	\$30,550,016	\$13,294,390	\$31,187,707	<b>\$13,525,205</b>

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

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<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

DIVISION SMYTH  2012-2014 Composite Index 0.2178 of Quality Programs: sic Aid (Net of all Adjustments) es Tax 7 thooks 8 cational Education ed Education ed Education vention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security sup Life	Ty 2013 State Share  15,742,786 4,566,414  Funded in Lott 674,572 167,731 1,819,521 652,694 1,677,314 1,002,742 61,988	FY 2013 Local Share  4,383,507 N/A1  ery in FY 2013  187,831 46,704 506,637 181,740 467,040	Unadjusted ADM <sup>2</sup> 4,589.69  FY 2  FY 2014 State Share  15,520,428 4,501,133  Funded in Lott 664,160 165,143 1,834,518 642,620 1,655,016	FY 2014 Local Share 4,321,715 N/A1
2012-2014 Composite Index 0.2178  of Quality Programs:  sic Aid (Net of all Adjustments)  es Tax 7  etbooks 8  cational Education  ded Education  vention, Intervention, & Remediation  S Retirement (Includes RHCC) 9  cial Security  pup Life	FY 2 FY 2013 State Share  15,742,786 4,566,414  Funded in Lott 674,572 167,731 1,819,521 652,694 1,677,314 1,002,742	4,383,507 N/A1 ery in FY 2013 187,831 46,704 506,637 181,740 467,040	FY 2 FY 2014 State Share  15,520,428 4,501,133 Funded in Lott 664,160 165,143 1,834,518 642,620	2014 FY 2014 Local Share  4,321,715 N/A1  tery in FY 2014  184,932 45,983 510,813
0.2178  of Quality Programs:  of Aid (Net of all Adjustments)  oes Tax 7  ottbooks 8  cational Education  oetal Education  evention, Intervention, & Remediation  of Retirement (Includes RHCC)  output  outpu	15,742,786 4,566,414 Funded in Lott 674,572 167,731 1,819,521 652,694 1,677,314 1,002,742	FY 2013 Local Share  4,383,507 N/A1  ery in FY 2013  187,831 46,704 506,637 181,740 467,040	FY 2014 State Share  15,520,428 4,501,133 Funded in Lott 664,160 165,143 1,834,518 642,620	FY 2014 Local Share  4,321,715 N/A1  Rery in FY 2014  184,932 45,983 510,813
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of Quality Programs:  Sic Aid (Net of all Adjustments)  es Tax 7  Atthooks 8  cational Education  ded Education  exial Education  evention, Intervention, & Remediation  S Retirement (Includes RHCC)  output  field Security  field Security  output  field Security  field S	15,742,786 4,566,414 Funded in Lott 674,572 167,731 1,819,521 652,694 1,677,314 1,002,742	4,383,507 N/A1 ery in FY 2013 187,831 46,704 506,637 181,740 467,040	15,520,428 4,501,133 <b>Funded in Lott</b> 664,160 165,143 1,834,518 642,620	4,321,715 N/A1 tery in FY 2014 184,932 45,983 510,813
sic Aid (Net of all Adjustments)  es Tax 7  thooks 8 cational Education ed Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life	4,566,414 Funded in Lott 674,572 167,731 1,819,521 652,694 1,677,314 1,002,742	N/A1 ery in FY 2013 187,831 46,704 506,637 181,740 467,040	4,501,133 Funded in Lott 664,160 165,143 1,834,518 642,620	N/A1 tery in FY 2014 184,932 45,983 510,813
es Tax <sup>7</sup> attooks <sup>8</sup> cational Education  ded Education  ecial Education  vention, Intervention, & Remediation  S Retirement (Includes RHCC) <sup>9</sup> cial Security  pup Life	4,566,414 Funded in Lott 674,572 167,731 1,819,521 652,694 1,677,314 1,002,742	N/A1 ery in FY 2013 187,831 46,704 506,637 181,740 467,040	4,501,133 Funded in Lott 664,160 165,143 1,834,518 642,620	N/A1 tery in FY 2014 184,932 45,983 510,813
atbooks 8 cational Education ded Education decial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 dial Security oup Life	Funded in Lott 674,572 167,731 1,819,521 652,694 1,677,314 1,002,742	187,831 46,704 506,637 181,740 467,040	Funded in Lott 664,160 165,143 1,834,518 642,620	184,932 45,983 510,813
cational Education sed Education ecial Education vention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life	674,572 167,731 1,819,521 652,694 1,677,314 1,002,742	187,831 46,704 506,637 181,740 467,040	664,160 165,143 1,834,518 642,620	184,932 45,983 510,813
red Education cial Education vention, Intervention, & Remediation S Retirement (Includes RHCC) cial Security oup Life	167,731 1,819,521 652,694 1,677,314 1,002,742	46,704 506,637 181,740 467,040	165,143 1,834,518 642,620	45,983 510,813
vention, Intervention, & Remediation S Retirement (Includes RHCC) <sup>9</sup> cial Security oup Life	1,819,521 652,694 1,677,314 1,002,742	506,637 181,740 467,040	1,834,518 642,620	510,813
vention, Intervention, & Remediation S Retirement (Includes RHCC) <sup>9</sup> cial Security oup Life	652,694 1,677,314 1,002,742	181,740 467,040	642,620	·
S Retirement (Includes RHCC) 9 cial Security oup Life	1,677,314 1,002,742	467,040	· · · · · · · · · · · · · · · · · · ·	
cial Security oup Life	1,002,742	· · · · · · · · · · · · · · · · · · ·		460,831
oup Life	, ,	279,209	990,855	275,899
•		17,260	61,031	16,994
	,	17,200	· '	•
nedial Summer School 5, 10  lit funded - See Lottery Programs below)	73,820	N/A1	Funded in Lott	ery in FY 2014
Subtotal - SOQ Accounts <sup>3</sup>	26,439,582	6,069,928	26,034,904	5,996,102
ograms:				
mpensation Supplement 15	Not Funded		378,178	57,542
ademic Year Governor's School 4 Itional Assistance with Retirement,	0	N/A1	0	N/A1
•	307 294	N/A1	282 413	N/A1
	307,20		202,110	
Pen Grants <sup>14</sup>	1,379	N/A1	Not Funded	in FY 2014
ly Reading Specialists Initiative	Not Funded	in FY 2013	0	0
chnology - VPSA <sup>6</sup>	388,000	77,600	420,000	84,000
Subtotal - Incentive Accounts <sup>3</sup>	696,672	77,600	1,080,591	141,542
Drograms:				
	0	N/A1	11 961	N/A1
			0	N/A1
	0	N/A1	0	N/A1
nool Lunch 5	30,334	N/A1	30,334	N/A1
	15,656	N/A1	11,451	N/A1
	111,833	N/A1	42,152	N/A1
ecial Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
				0
li Ply	tion & Preschool Costs <sup>13</sup> t funded - See Lottery Programs below) ten Grants <sup>14</sup> y Reading Specialists Initiative thnology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Programs: t Education <sup>5</sup> tal Virginia <sup>5</sup> virican Indian Treaty Commitment <sup>5</sup> toll Lunch <sup>5</sup> cial Education - Homebound <sup>5</sup> cial Education - State-Operated Programs <sup>5</sup>	tion & Preschool Costs <sup>13</sup> t funded - See Lottery Programs below)  In Grants <sup>14</sup> I 1,379  I Reading Specialists Initiative  I Subtotal - Incentive Accounts <sup>3</sup> I Subtotal - Incentive Accounts <sup>3</sup> I Education <sup>5</sup> I Collaboration Indian Treaty Commitment <sup>5</sup> I Collaboration Indian Treaty Commitment <sup>5</sup> I Subtotal Education - Homebound <sup>5</sup> I Subtotal Education - Homebound <sup>5</sup> I Subtotal Education - State-Operated Programs <sup>5</sup> I Subtotal Education - Jails <sup>5</sup> I Subtotal Indian Treaty Commitment <sup>5</sup> I Subtotal Education - State-Operated Programs <sup>5</sup> I Subtotal - Incentive Accounts <sup>3</sup> I Subtotal - Incentiv	tion & Preschool Costs <sup>13</sup> t funded - See Lottery Programs below)  Pen Grants <sup>14</sup> I Reading Specialists Initiative I Reading Speci	tion & Preschool Costs <sup>13</sup> t funded - See Lottery Programs below)  Pen Grants <sup>14</sup> Preschool Specialists Initiative Programs Specialists Initiative Programs:  It Education <sup>5</sup> It Education <sup>5</sup> It Incentive Accounts <sup>6</sup> It Incentive Accounts <sup>7</sup> It Education <sup>5</sup> It Education <sup>5</sup> It Incentive Accounts <sup>8</sup> It Education <sup>5</sup> It Education - Homebound <sup>5</sup> It Incentive Accounts <sup>8</sup> It Incentive Accounts <sup>8</sup> It Education - Homebound <sup>5</sup> It Incentive Accounts <sup>8</sup>

\$30,503,385

\$6,886,478

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

	Foster Care 5	57,909		56,398	
	At-Risk	746,689	207,912	736,251	205,006
	Virginia Preschool Initiative 11	577,264	160,737	567,877	158,123
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	73,263	20,400	85,474	23,800
	Mentor Teacher Program	3,679	N/A1	3,679	N/A1
	K-3 Primary Class Size Reduction	884,629	246,321	880,827	245,262
	School Breakfast 5	12,752	N/A1	10,052	N/A1
⇨	SOL Algebra Readiness 17	87,565	24,382	87,448	24,349
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		20,889	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	279,855	N/A1	280,023	N/A1
	Career and Technical Education 4,5	75,951	N/A1	75,951	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	10,261	2,857	9,328	2,597
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	30,145	N/A1	132,083	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	327,186	91,103	322,136	89,697
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,190,724	753,712	3,291,992	748,834

\$6,901,240

Total State & Local Funds

\$30,484,802

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
087	SOUTHAMPTON	2,729.09	2,729.09	2,715.62	2,715.62
	2012-2014 Composite Index	FY 2	2012	EV (	2014
	0.3171	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:		11.2010.2000.0110.10	11201100000000	112011200
$\Rightarrow$	Basic Aid (Net of all Adjustments) 16	8,120,040	3,770,486	8,048,239	3,739,505
	Sales Tax <sup>7</sup>	2,680,085	N/A1	2,708,584	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	141,641	65,770	140,942	65,445
⇨	Gifted Education	85,730	39,808	85,307	39,612
⇨	Special Education	1,271,040	590,199	1,266,621	588,147
⇨	Prevention, Intervention, & Remediation	260,917	121,155	261,484	121,418
⇨	VRS Retirement (Includes RHCC) 9	859,164	398,947	854,923	396,978
⇨	Social Security	514,380	238,849	511,841	237,670
⇒	Group Life	31,683	14,712	31,526	14,639
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	43,118	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	14,007,798	5,239,926	13,909,467	5,203,414
Incentiv	ve Programs:	Not Funded	Lin FV 2042	400.004	40.007
	Compensation Supplement 15	Not Funded	N/A1	196,804	49,937 N/A1
	Academic Year Governor's School  Additional Assistance with Retirement,	U	IN/A I	U	IN/A I
	Inflation & Preschool Costs <sup>13</sup>	119,910	N/A1	113,281	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	689	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	232,000	46,400	206,000	41,200
	Subtotal - Incentive Accounts <sup>3</sup>	352,599	46,400	516,085	91,137
Catego	rical Programs:				
Gutogo	Adult Education <sup>5</sup>	0	N/A1	3,078	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	13,352	N/A1	13,352	N/A1
	Special Education - Homebound <sup>5</sup>	1,495	N/A1	0	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	14,847	0	16,430	0

\$16,726,030

\$5,770,106

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Foster Care <sup>5</sup> <b>At-Risk</b>	1,431	N/A1	•	
At-Risk	·		0	N/A1
	238,942	110,951	237,823	110,432
Virginia Preschool Initiative 11	233,552	108,448	233,552	108,448
Early Reading Intervention <sup>17</sup>	42,642	19,801	53,302	24,750
Mentor Teacher Program	736	N/A1	736	N/A1
K-3 Primary Class Size Reduction	293,830	136,438	298,240	138,486
School Breakfast 5	10,147	N/A1	9,564	N/A1
SOL Algebra Readiness 17	32,691	15,180	34,823	16,170
	·			
Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		8,379	N/A1
Alternative Education 4,5	0	N/A1	0	N/A1
	15,717	N/A1	15,717	N/A1
Special Education-Regional Tuition 4,5	908,347	N/A1	1,145,682	N/A1
Career and Technical Education 4,5	23,299	N/A1	23,299	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
English as a Second Language 12	0	0	0	0
Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	17,608	N/A1	56,527	N/A1
Textbooks <sup>8</sup>	167,229	77,652	166,404	77,269
Subtotal - Lottery-Funded Programs 3	1,986,170	468,470	2,284,047	475,555
	School Breakfast <sup>5</sup> SOL Algebra Readiness <sup>17</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)  Alternative Education <sup>4,5</sup> ISAEP Special Education-Regional Tuition <sup>4,5</sup> Career and Technical Education <sup>4,5</sup> Supplemental Basic Aid English as a Second Language <sup>12</sup> Remedial Summer School <sup>5,10</sup>	Mentor Teacher Program  K-3 Primary Class Size Reduction  School Breakfast 5  10,147  SOL Algebra Readiness 17  Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Incentive Programs above)  Alternative Education  SAEP  Special Education-Regional Tuition 4,5  Career and Technical Education 4,5  Supplemental Basic Aid  English as a Second Language 12  Remedial Summer School 5,10 (Split funded - See SOQ Programs above)  Textbooks 8  736  Funded in Incer  Funded in Incer  23,691  Funded in Incer  24,5  0  50  15,717  16,717  17,608	Mentor Teacher Program         736         N/A1           K-3 Primary Class Size Reduction         293,830         136,438           School Breakfast 5         10,147         N/A1           SOL Algebra Readiness 17         32,691         15,180           Additional Assistance with Retirement,         Inflation & Preschool Costs 13         Funded in Incentive in FY 2013           (Split funded - See Incentive Programs above)         Funded in Incentive in FY 2013           Alternative Education 15,10         0         N/A1           ISAEP         15,717         N/A1           Special Education-Regional Tuition 15,5         908,347         N/A1           Career and Technical Education 4,5         23,299         N/A1           Supplemental Basic Aid         0         N/A1           English as a Second Language 12         0         0           Remedial Summer School 5,10         17,608         N/A1           (Split funded - See SOQ Programs above)         167,229         77,652	Mentor Teacher Program         736         N/A1         736           K-3 Primary Class Size Reduction         293,830         136,438         298,240           School Breakfast 5         10,147         N/A1         9,564           SOL Algebra Readiness 17         32,691         15,180         34,823           Additional Assistance with Retirement,         Inflation & Preschool Costs 13         Funded in Incentive in FY 2013         8,379           (Split funded - See Incentive Programs above)         Funded in Incentive in FY 2013         8,379           Alternative Education 1,4,5         0         N/A1         0           ISAEP         15,717         N/A1         15,717           Special Education-Regional Tuition 4,5         908,347         N/A1         1,145,682           Career and Technical Education 4,5         23,299         N/A1         23,299           Supplemental Basic Aid         0         N/A1         0           English as a Second Language 12         0         0         0           Remedial Summer School 5,10         17,608         N/A1         56,527           (Split funded - See SOQ Programs above)         167,229         77,652         166,404

\$5,754,796

Total State & Local Funds

\$16,361,414

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

NUM DIVISION  088 SPOTSYLVANIA  2012-2014 Composite Index 0.3326  Standards of Quality Programs:  □ Basic Aid (Net of all Adjustments) Sales Tax 7 □ Textbooks 8 □ Vocational Education □ Gifted Education □ Special Education □ Prevention, Intervention, & Remediation □ VRS Retirement (Includes RHCC) 9 □ Social Security □ Group Life Remedial Summer School 5,10 (Split funded - See Lottery Programs below) Subtotal - SOQ Accounts  Incentive Programs: Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts  Categorical Programs: Adult Education 5	Unadjusted ADM <sup>2</sup> 23,263.86  FY 2 FY 2013 State Share  66,282,744 23,188,798 Funded in Lott 1,117,894 729,736 7,064,467 1,242,104 6,614,204	FY 2013 Local Share  33,056,609 N/A1	Unadjusted ADM <sup>2</sup> 23,289.63  FY 2  FY 2014 State Share  66,048,201 23,101,629  Funded in Lott 1,119,132	Adjusted ADM <sup>2</sup> 23,289.63 2014 FY 2014 Local Share 32,937,109 N/A1
2012-2014 Composite Index   0.3326	FY 2 FY 2013 State Share  66,282,744 23,188,798 Funded in Lott 1,117,894 729,736 7,064,467 1,242,104	33,056,609 N/A1 ery in FY 2013	FY 2014 State Share  66,048,201 23,101,629 Funded in Lott	2014 FY 2014 Local Share 32,937,109 N/A1
Standards of Quality Programs:   □   Basic Aid (Net of all Adjustments)   16     Sales Tax   7     □   Textbooks   8     □   Vocational Education     □   Special Education     □   Prevention, Intervention, & Remediation     □   VRS Retirement (Includes RHCC)   9     □   Social Security     □   Group Life     Remedial Summer School   5,10     (Split funded - See Lottery Programs below)     Subtotal - SOQ Accounts     Incentive Programs:     Compensation Supplement   15     Academic Year Governor's School   4     Additional Assistance with Retirement, Inflation & Preschool Costs   13     (Split funded - See Lottery Programs below)     EpiPen Grants   14     Early Reading Specialists Initiative     Technology - VPSA   6     Subtotal - Incentive Accounts	FY 2013 State Share  66,282,744 23,188,798 Funded in Lott 1,117,894 729,736 7,064,467 1,242,104	33,056,609 N/A1 ery in FY 2013	FY 2014 State Share 66,048,201 23,101,629 Funded in Lott	FY 2014 Local Share  32,937,109  N/A1
Standards of Quality Programs:   Sales Tax   Textbooks   Sales Tax   Textbooks   Sales Tax   Textbooks   Sales Tax   Textbooks   Special Education   Special Educat	FY 2013 State Share  66,282,744 23,188,798 Funded in Lott 1,117,894 729,736 7,064,467 1,242,104	33,056,609 N/A1 ery in FY 2013	FY 2014 State Share 66,048,201 23,101,629 Funded in Lott	FY 2014 Local Share  32,937,109  N/A1
Standards of Quality Programs:  □ Basic Aid (Net of all Adjustments)  Sales Tax 7  □ Textbooks 8  □ Vocational Education  □ Gifted Education  □ Prevention, Intervention, & Remediation  □ VRS Retirement (Includes RHCC) 9  □ Social Security  □ Group Life  Remedial Summer School 5,10  (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts  Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13  (Split funded - See Lottery Programs below)  EpiPen Grants 14  Early Reading Specialists Initiative  Technology - VPSA 6  Subtotal - Incentive Accounts	66,282,744 23,188,798 Funded in Lott 1,117,894 729,736 7,064,467 1,242,104	33,056,609 N/A1 ery in FY 2013 557,104	66,048,201 23,101,629 Funded in Lott	32,937,109 N/A1
➡       Basic Aid (Net of all Adjustments)       16         Sales Tax 7       ➡       Textbooks 8         ➡       Vocational Education         ➡       Special Education         ➡       Special Education         ➡       Prevention, Intervention, & Remediation         ➡       VRS Retirement (Includes RHCC) 9         ➡       Social Security         ➡       Group Life         Remedial Summer School 5, 10       (Split funded - See Lottery Programs below)         Subtotal - SOQ Accounts         Incentive Programs:         Compensation Supplement 15         Academic Year Governor's School 4         Additional Assistance with Retirement, Inflation & Preschool Costs 13         (Split funded - See Lottery Programs below)         EpiPen Grants 14       Early Reading Specialists Initiative         Technology - VPSA 6         Subtotal - Incentive Accounts	23,188,798  Funded in Lott  1,117,894  729,736  7,064,467  1,242,104	N/A1 ery in FY 2013 557,104	23,101,629 <i>Funded in Lott</i>	N/A1
→ Textbooks 8  → Vocational Education  → Gifted Education  → Special Education  → Prevention, Intervention, & Remediation  → VRS Retirement (Includes RHCC) 9  → Social Security  → Group Life  Remedial Summer School 5, 10 (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts  Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)  EpiPen Grants 14 Early Reading Specialists Initiative  Technology - VPSA 6  Subtotal - Incentive Accounts  Categorical Programs:	Funded in Lott 1,117,894 729,736 7,064,467 1,242,104	ery in FY 2013 557,104	Funded in Lott	
→ Textbooks 8  → Vocational Education  → Gifted Education  → Special Education  → Prevention, Intervention, & Remediation  → VRS Retirement (Includes RHCC) 9  → Social Security  → Group Life  Remedial Summer School 5, 10 (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts  Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)  EpiPen Grants 14 Early Reading Specialists Initiative  Technology - VPSA 6  Subtotal - Incentive Accounts  Categorical Programs:	1,117,894 729,736 7,064,467 1,242,104	557,104	i e	amain EV 2044
□⇒ Gifted Education     □⇒ Special Education     □⇒ Prevention, Intervention, & Remediation     □⇒ VRS Retirement (Includes RHCC) 9     □⇒ Social Security     □⇒ Group Life         Remedial Summer School 5, 10         (Split funded - See Lottery Programs below)         Subtotal - SOQ Accounts    Incentive Programs:	729,736 7,064,467 1,242,104	,	1 110 132	ery in FY 2014
⇒ Special Education ⇒ Prevention, Intervention, & Remediation ⇒ VRS Retirement (Includes RHCC) 9 ⇒ Social Security ⇒ Group Life Remedial Summer School 5, 10 (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts  Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6  Subtotal - Incentive Accounts  Categorical Programs:	7,064,467 1,242,104	363,665	1,110,102	557,721
Prevention, Intervention, & Remediation     VRS Retirement (Includes RHCC) 9     Social Security     Group Life     Remedial Summer School 5,10     (Split funded - See Lottery Programs below)     Subtotal - SOQ Accounts  Incentive Programs:     Compensation Supplement 15     Academic Year Governor's School 4     Additional Assistance with Retirement, Inflation & Preschool Costs 13     (Split funded - See Lottery Programs below)     EpiPen Grants 14     Early Reading Specialists Initiative     Technology - VPSA 6     Subtotal - Incentive Accounts  Categorical Programs:	1,242,104		730,544	364,068
→ VRS Retirement (Includes RHCC) 9  → Social Security  → Group Life  Remedial Summer School 5,10 (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts  Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6  Subtotal - Incentive Accounts  Categorical Programs:	, , ,	3,520,590	7,150,010	3,563,220
	6 614 204	619,005	1,243,480	619,690
Remedial Summer School 5, 10 (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts  Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)  EpiPen Grants 14  Early Reading Specialists Initiative  Technology - VPSA 6  Subtotal - Incentive Accounts  Categorical Programs:	0,014,204	3,296,200	6,621,531	3,299,852
Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts  Incentive Programs:  Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts  Categorical Programs:	3,959,207	1,973,078	3,963,592	1,975,263
(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts  Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6  Subtotal - Incentive Accounts  Categorical Programs:	248,421	123,801	248,696	123,938
Incentive Programs:  Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6  Subtotal - Incentive Accounts  Categorical Programs:	370,067	N/A1	Funded in Lott	ery in FY 2014
Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts  Categorical Programs:	110,817,642	43,510,052	110,226,815	43,440,861
Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts  Categorical Programs:	1			
Academic Year Governor's School. 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts  Categorical Programs:	Not Funded	Lin EV 2012	0	0
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative <u>Technology - VPSA</u> <sup>6</sup> Subtotal - Incentive Accounts  Categorical Programs:	830,261	N/A1	849,233	N/A1
Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative <u>Technology - VPSA</u> <sup>6</sup> Subtotal - Incentive Accounts  Categorical Programs:	030,201	IN/AT	649,233	IN/A I
(Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative <u>Technology - VPSA</u> <sup>6</sup> Subtotal - Incentive Accounts  Categorical Programs:	1,185,839	N/A1	1,114,885	N/A1
Early Reading Specialists Initiative  Technology - VPSA 6  Subtotal - Incentive Accounts  Categorical Programs:				·
Technology - VPSA 6 Subtotal - Incentive Accounts  Categorical Programs:	3,446	N/A1	Not Funded	in FY 2014
Subtotal - Incentive Accounts  Categorical Programs:	Not Funded		0	0
Categorical Programs:	830,000	160,800	830,000	160,800
	2,849,546	160,800	2,794,118	160,800
	33,279	N/A1	4,640	N/A1
Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
School Lunch 5	1 U <sub>1</sub>	N/A1	111,021	N/A1
Special Education - Homebound <sup>5</sup>	111,021	N/A1	67,132	N/A1
Special Education - State-Operated Programs	l	N/A1	953,809	N/A1
Special Education - Jails 5	111,021	N/A1	0	N/A1
Subtotal - Categorical Accounts	111,021 84,618		1,136,602	0

\$120,895,826

\$45,955,543

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	188,913	N/A1	239,097	N/A1
	At-Risk	794,360	395,871	791,585	394,488
	Virginia Preschool Initiative 11	360,396	179,604	360,396	179,604
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	363,009	180,906	390,768	194,740
	Mentor Teacher Program	12,019	N/A1	12,019	N/A1
	K-3 Primary Class Size Reduction	1,010,921	503,794	978,556	487,665
	School Breakfast <sup>5</sup>	106,572	N/A1	96,970	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	190,039	94,706	194,614	96,986
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	82,462	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	31,434	N/A1	31,434	N/A1
	Special Education-Regional Tuition 4,5	482,538	N/A1	742,175	N/A1
	Career and Technical Education 4,5	253,309	N/A1	253,309	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	603,333	300,672	612,697	305,339
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	151,121	N/A1	557,491	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	1,393,175	694,291	1,394,718	695,060
	Subtotal - Lottery-Funded Programs <sup>3</sup>	5,941,139	2,349,844	6,738,291	2,353,882

\$46,020,696

Total State & Local Funds

\$120,788,697

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
089	STAFFORD	26,904.16	26,904.16	26,900.54	26,900.54
	0040 0044 0	FY 2	2042	EV	204.4
	2012-2014 Composite Index 0.3305	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	ards of Quality Programs:	1 1 2013 State Share	1 1 2013 Local offare	1 1 2014 State Share	1 1 2014 Local Offare
⇒	Basic Aid (Net of all Adjustments) 16	77,332,151	38,178,134	76,700,489	37,864,644
	Sales Tax <sup>7</sup>	25,703,645	N/A1	25,879,963	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	1,260,863	622,428	1,260,694	622,344
⇨	Gifted Education	846,580	417,916		
⇨	Special Education	6,340,342	3,129,922	6,393,519	,
⇒	Prevention, Intervention, & Remediation	1,116,765	551,293	1,116,615	
⇒	VRS Retirement (Includes RHCC) 9	7,331,020	3,618,973	7,348,044	·
⇒	Social Security	4,395,010	* *	4,394,418	
-	•	· · ·	, ,		
⇨	Group Life	270,185	133,377	270,149	133,359
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	15,740			tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	124,612,301	48,821,648	124,210,357	48,542,288
Inconti	ve Programs:				
incenti	Compensation Supplement 15	Not Funded	I in FY 2013	1,699,342	458,407
	Academic Year Governor's School 4	0	N/A1	1,000,012	N/A1
	Additional Assistance with Retirement,	ŭ	14701		1070
	Inflation & Preschool Costs <sup>13</sup>	1,258,623	N/A1	1,183,960	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup>	3,151		Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded	i l	0	0
	<u>Technology - VPSA</u> <sup>6</sup>	856,000	166,000	856,000	,
	Subtotal - Incentive Accounts <sup>3</sup>	2,117,774	166,000	3,739,302	624,407
Catego	orical Programs:				
Gulogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	131,385	N/A1	131,385	N/A1
	Special Education - Homebound <sup>5</sup>	95,775	N/A1	99,498	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
				l	l
	Special Education - Jails <sup>5</sup>	259,198 <b>486,359</b>	N/A1	309,652 <b>540,535</b>	N/A1

ottery	/-Funded Programs				
	Foster Care <sup>5</sup>	288,342	N/A1	246,759	N/A1
	At-Risk	555,199	274,075	552,237	272,613
	Virginia Preschool Initiative 11	241,020	118,980	393,666	194,334
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	302,031	149,098	400,566	197,740
	Mentor Teacher Program	23,301	N/A1	23,301	N/A1
	K-3 Primary Class Size Reduction	698,663	344,896	718,348	354,614
	School Breakfast <sup>5</sup>	87,169	N/A1	88,238	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	173,297	85,548	175,541	86,656
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	87,571	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave III 1 2013	07,571	IV/AT
	Alternative Education 4,5	238,539	N/A1	245,050	N/A1
	ISAEP	31,434	N/A1	31,434	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	249,418	N/A1	249,418	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	827,395	408,445	778,388	384,253
	Remedial Summer School 5, 10	6,427	N/A1	556,395	N/A1
	(Split funded - See SOQ Programs above)	0,427	IV/A1	330,393	IN/AT
$\Rightarrow$	Textbooks <sup>8</sup>	1,616,247	797,863	1,616,029	797,756
	Subtotal - Lottery-Funded Programs <sup>3</sup>	5,338,482	2,178,905	6,162,941	2,287,966
			·		
	Total State & Local Funds	\$132,554,916	\$51,166,553	\$134,653,135	\$51,454,661

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

2012-2014 Composite Index	Final FY 2014	Final FY 2014	Final FY 2013	Final FY 2013		
2012-2014 Composite Index	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>		Unadjusted ADM <sup>2</sup>	DIVISION	
Standards of Quality Programs:   Standards of Quality Programs:   Standards of Quality Programs:   PY 2013 State Share   PY 2013 Local Share   PY 2014 State Share   PY 2015 Standards of Quality Programs:   PY 2014 State Share   PY 2015     Sales Tax	858.87	858.87	838.96	838.96	SURRY	090
Standards of Quality Programs:   Standards of Quality Programs:   Standards of Quality Programs:   PY 2013 State Share   PY 2013 Local Share   PY 2014 State Share   PY 2015 Standards of Quality Programs:   PY 2014 State Share   PY 2015     Sales Tax		EV 2014	12	EV	2012 2014 Composite Index	
Standards of Quality Programs:	2014 Local Share					
➡ Basic Aid (Net of all Adjustments)         16         941,064         3,050,113         974,428           Sales Tax /         1,021,536         N/A1         1,003,610           ➡ Textbooks 8         Funded in Lottery in FY 2013         Funded in Lottery in FY           ➡ Offited Education         84,472         273,764         86,274           ➡ Special Education         146,392         474,439         150,068           ➡ Prevention, Intervention, & Remediation         36,004         116,686         36,859           ➡ VRS Retirement (Includes RHCC) 9         109,200         353,906         111,792           ➡ Social Security         65,481         212,215         67,035           ➡ Group Life         4,154         13,464         4,253           Remedial Summer School 5,10         8,790         N/A1         Funded in Lottery in F           (Split funded - See Lottery Programs below)         8,790         N/A1         Funded in Lottery in F           Academic Year Governor's School 4         0         N/A1         25,556           Academic Year Governor's School 4         0         N/A1         22,668           (Split funded - See Lottery Programs below)         EpiPen Grants 14         25,378         N/A1         N/A1         Not Funded in FY 2013         0<	2014 Zoodi Olidio	TT 2014 State Share	1 1 2010 200ai Gilaro	1 1 2010 State Share		Standa
Sales Tax	3,158,005	974,428	3,050,113	941,064		
	N/A1	1,003,610	N/A1	1,021,536		
➡ Gifted Education         9,298         30,133         9,519           ➡ Special Education         146,392         474,439         150,068           ➡ Prevention, Intervention, & Remediation         36,004         116,686         36,859           ➡ VRS Retirement (Includes RHCC) 9         109,200         353,906         111,792           ➡ Social Security         65,481         212,215         67,035           ➡ Group Life         4,154         13,464         4,253           Remedial Summer School 5,10         8,790         N/A1         Funded in Lottery in F           (Split funded - See Lottery Programs below)         8,790         N/A1         Funded in Lottery in F           Subtotal - SOQ Accounts 3         2,426,391         4,524,720         2,443,838           Incentive Programs:         Not Funded in FY 2013         25,556           Academic Year Governor's School 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         25,378         N/A1         22,668           (Split funded - See Lottery Programs below)         295         N/A1         Not Funded in FY 2013           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0           Technology - VPSA 6	FY 2014	Funded in Lottery	y in FY 2013	Funded in Lott		⇨
➡ Gifted Education         9,298         30,133         9,519           ➡ Special Education         146,392         474,439         150,068           ➡ Prevention, Intervention, & Remediation         36,004         116,686         36,859           ➡ VRS Retirement (Includes RHCC) 9         109,200         353,906         111,792           ➡ Social Security         65,481         212,215         67,035           ➡ Group Life         4,154         13,464         4,253           Remedial Summer School 5,10         8,790         N/A1         Funded in Lottery in F           (Split funded - See Lottery Programs below)         8,790         N/A1         Funded in Lottery in F           Subtotal - SOQ Accounts 3         2,426,391         4,524,720         2,443,838           Incentive Programs:         Not Funded in FY 2013         25,556           Academic Year Governor's School 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         25,378         N/A1         22,668           (Split funded - See Lottery Programs below)         295         N/A1         Not Funded in FY 2013           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0           Technology - VPSA 6	279,604	86,274	273,764	84,472	Vocational Education	⇨
➡ Prevention, Intervention, & Remediation         36,004         116,686         36,859           ➡ VRS Retirement (Includes RHCC)         9         109,200         353,906         111,792           ➡ Social Security         65,481         212,215         67,035           ➡ Group Life         4,154         13,464         4,253           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         8,790         N/A1         Funded in Lottery in F           Subtotal - SOQ Accounts <sup>3</sup> 2,426,391         4,524,720         2,443,838           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         25,556           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 25,378         N/A1         22,668           (Split funded - See Lottery Programs below)         295         N/A1         Not Funded in FY 2013         0           EpiPen Grants <sup>14</sup> 295         N/A1         Not Funded in FY 2013         0         128,000           Early Reading Specialists Initiative         Not Funded in FY 2013         0         128,000         128,000           Subtotal - Incentive Accounts <sup>3</sup> 153,673         25,600         176,	30,848		30,133		Gifted Education	⇨
□ VRS Retirement (Includes RHCC)         9         109,200         353,906         111,792           □ Social Security         65,481         212,215         67,035           □ Group Life         4,154         13,464         4,253           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         8,790         N/A1         Funded in Lottery in F           Subtotal - SOQ Accounts         2,426,391         4,524,720         2,443,838           Incentive Programs:           Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)         0         N/A1         22,668           (Split funded - See Lottery Programs below)         295 N/A1         N/A1         Not Funded in FY 2           Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> 128,000         128,000         25,600         128,000           Subtotal - Incentive Accounts <sup>3</sup> 153,673         153,673         25,600         176,224           Categorical Programs: Adult Education <sup>5</sup> 0         N/A1         2,280	486,354	150,068	474,439	146,392	Special Education	⇨
➡ Social Security         65,481         212,215         67,035           ➡ Group Life         4,154         13,464         4,253           Remedial Summer School Split funded - See Lottery Programs below)         8,790         N/A1         Funded in Lottery in Funded in FY 2013           Lose Programs:         Not Funded in FY 2013         25,556           N/A1         25,556         25,556           N/A1         22,668         25,578           N/A1         N/A1         22,668           Split funded - See Lottery Programs below)         295         N/A1         Not Funded in FY 2013           Learly Reading Specialists Initiative         Not Funded in FY 2013         0         128,000           Subtotal - Incentive Accounts 3         153,673         25,600         128,000           Categorical Programs:         Adult Education 5         0         N/A1         2,280	119,455	36,859	116,686	36,004	Prevention, Intervention, & Remediation	⇨
➡ Social Security         65,481         212,215         67,035           ➡ Group Life         4,154         13,464         4,253           Remedial Summer School Split funded - See Lottery Programs below)         8,790         N/A1         Funded in Lottery in Funded in FY 2013           Lose Programs:         Not Funded in FY 2013         25,556           N/A1         25,556         25,556           N/A1         22,668         25,578           N/A1         N/A1         22,668           Split funded - See Lottery Programs below)         295         N/A1         Not Funded in FY 2013           Learly Reading Specialists Initiative         Not Funded in FY 2013         0         128,000           Subtotal - Incentive Accounts 3         153,673         25,600         128,000           Categorical Programs:         Adult Education 5         0         N/A1         2,280	362,304	111,792	353,906	109,200	VRS Retirement (Includes RHCC) 9	⇨
	217,251	67,035	212,215	65,481	•	⇨
Remedial Summer School 5,10 (Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts 3  2,426,391  A,524,720  2,443,838   Incentive Programs:  Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)  EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts 3  Categorical Programs:  Adult Education 5  N/A1 Funded in FY 2013  A,524,720  A,	13,783	· · · · · · · · · · · · · · · · · · ·	,	,	•	⇒
Subtotal - SOQ Accounts   2,426,391   4,524,720   2,443,838		<b>'</b>	•	,	Remedial Summer School <sup>5, 10</sup>	
Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13  (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6  Subtotal - Incentive Accounts 3  Categorical Programs:  Adult Education 5  Not Funded in FY 2013  25,378 N/A1  22,668  N/A1  Vot Funded in FY 2013  0 128,000 128,000 128,000 176,224	4,667,604	2,443,838	4,524,720	2,426,391		
Compensation Supplement 15  Academic Year Governor's School 4  Additional Assistance with Retirement, Inflation & Preschool Costs 13  (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6  Subtotal - Incentive Accounts 3  Categorical Programs:  Adult Education 5  Not Funded in FY 2013  25,378 N/A1  22,668  N/A1  Vot Funded in FY 2013  0 128,000 128,000 128,000 176,224						
Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below) EpiPen Grants 14 Early Reading Specialists Initiative Technology - VPSA 6 Subtotal - Incentive Accounts 3  Categorical Programs: Adult Education 5  N/A1 O	45.050	05.550	51/00/0			Incentiv
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Not Funded in FY 2013 Technology - VPSA <sup>6</sup> 128,000 Subtotal - Incentive Accounts <sup>3</sup> 153,673  Categorical Programs: Adult Education <sup>5</sup> N/A1  22,668 N/A1  Audit 1  Addit 22,668 N/A1  Addit 22,668 N/A1	45,259	25,556		l i		
(Split funded - See Lottery Programs below)       295       N/A1       Not Funded in FY 2         Early Reading Specialists Initiative       Not Funded in FY 2013       0         Technology - VPSA 6       128,000       25,600       128,000         Subtotal - Incentive Accounts 3       153,673       25,600       176,224             Categorical Programs:         Adult Education 5       0       N/A1       2,280	N/A1	0	N/A1	0	Additional Assistance with Retirement,	
EpiPen Grants   14   295   N/A1   Not Funded in FY 2	N/A1	22,668	N/A1	25,378		
Early Reading Specialists Initiative	2014	Not Fundad in F	NI/A 1	205		
Technology - VPSA 6         128,000         25,600         128,000           Subtotal - Incentive Accounts 3         153,673         25,600         176,224           Categorical Programs:         Adult Education 5         0         N/A1         2,280	0	not runded in r				
Subtotal - Incentive Accounts 3         153,673         25,600         176,224           Categorical Programs:           Adult Education 5         0         N/A1         2,280	25,600	128,000		i i		
Categorical Programs:  Adult Education <sup>5</sup> 0  N/A1  2,280	70,859	·		•		
Adult Education <sup>5</sup> 0 N/A1 2,280		,				
						Catego
	N/A1	2,280	· ·			
Virtual Virginia <sup>5</sup> 0 N/A1 0	N/A1	0	· ·			
American Indian Treaty Commitment <sup>5</sup> 0 N/A1 0	N/A1	0				
School Lunch <sup>5</sup> 4,709 N/A1 4,709	N/A1	· ·		•		
Special Education - Homebound <sup>5</sup> 0 N/A1 14	N/A1	14		-		
Special Education - State-Operated Programs <sup>5</sup> 0 N/A1 0 Special Education - Jails <sup>5</sup> 0 N/A1 0	N/A1 N/A1	0				
opoliar Education Valid		7 003		-		
Subtotal - Categorical Accounts <sup>3</sup> 4,709 0 7,003	0	1,003	<u> </u>	4,709	Subtotal - Categorical Accounts	

\$2,869,224

\$5,173,838

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	46,254	149,904	47,327	153,381
	Virginia Preschool Initiative 11	117,000	117,000	117,000	117,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	2,945	9,544	4,417	14,315
	Mentor Teacher Program	736	N/A1	736	N/A1
	K-3 Primary Class Size Reduction	38,604	125,111	21,870	70,878
	School Breakfast <sup>5</sup>	4,872	N/A1	3,752	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	5,258	17,041	6,029	19,539
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	1,677	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	3,419	N/A1	3,419	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	0	0	422	1,368
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	3,590	N/A1	9,480	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	17,751	57,529	18,172	58,894
	Subtotal - Lottery-Funded Programs <sup>3</sup>	248,287	476,129	242,159	435,375

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$2,833,061

\$5,026,449

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
091	SUSSEX	1,120.05	1,120.05	1,081.10	1,081.10
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.3375	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	3,311,194	1,687,029	3,192,596	1,626,430
	Sales Tax 7	1,376,719	N/A1	1,345,380	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott		Funded in Lott	
⇒	Vocational Education	105,369	53,678	101,704	51,812
⇒	Gifted Education	34,134	17,389	32,947	16,784
⇒	Special Education	698,253	355,714	675,404	344,074
	•	· ·	′	<i>'</i>	· · · · · · · · · · · · · · · · · · ·
	Prevention, Intervention, & Remediation	243,387	123,990	234,207	119,313
⇒	VRS Retirement (Includes RHCC) 9	399,214	203,373	385,331	196,301
⇒	Social Security	238,935	121,721	230,626	117,489
⇒	Group Life	14,841	7,560	14,325	7,297
	Remedial Summer School 5, 10	29,593	N/A1	Funded in Lott	terv in FY 2014
	(Split funded - See Lottery Programs below)	·			
	Subtotal - SOQ Accounts <sup>3</sup>	6,451,639	2,570,454	6,212,520	2,479,500
Incenti	ve Programs:				
	Compensation Supplement <sup>15</sup>	Not Funded	in FY 2013	88,055	24,512
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	93,740	N/A1	85,243	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative  Technology - VPSA 6	<b>Not Funded</b> 206,000		170,000	34,000
		300,134	41,200 <b>41,200</b>	343,298	34,000 <b>58,512</b>
	Subtotal - Incentive Accounts <sup>3</sup>	300,134	41,200	343,290	50,512
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,290	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	7,258	N/A1	7,258	N/A1
	Special Education - Homebound <sup>5</sup>	3,768	N/A1	18,475	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	11,026	0	28,024	0

\$7,455,562

\$2,920,631

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	5,056	N/A1	34,306	N/A1
	At-Risk	344,116	175,304	332,726	169,502
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	26,889	13,698	28,957	14,752
	Mentor Teacher Program	1,226	N/A1	1,226	N/A1
	K-3 Primary Class Size Reduction	293,382	149,459	288,849	147,149
	School Breakfast 5	8,383	N/A1	9,263	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	29,646	15,103	27,578	14,049
	Additional Assistance with Retirement,	•	•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	6,305	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	23,286	N/A1	10,671	N/A1
	Career and Technical Education 4,5	3,705	N/A1	3,705	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	7,900	4,025	8,690	4,427
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	12,084	N/A1	47,318	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	66,583	33,919	64,267	32,740
	Subtotal - Lottery-Funded Programs <sup>3</sup>	830,116	391,508	871,720	382,619

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$7,592,915

\$3,003,162

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

D92   TAZEWELL   6,268.85   6,268.85   6,157.01   6,157.01			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
Standards of Quality Programs:   FY 2013   FY 2013   State Share   FY 2013 Local Share   FY 2014 Local Share   FY 2014 State Share   FY 2014 Local Share   FY 2014 State Shar		DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
Standards of Quality Programs:   FY 2013 State Share   FY 2014 State Share   FY 2014 Local Share   FY 2014 L	092	TAZEWELL	6,268.85	6,268.85	6,157.01	6,157.01
Standards of Quality Programs:   FY 2013 State Share   FY 2014 State Share   FY 2014 Local Share   FY 2014 L		0040 0044 0	EV 0	1042	EV.	2014
Standards of Quality Programs:         ⇒ Basic Ald (Met of all Adjustments)         16         18,543,972         6,845,461         18,139,137         6,696,125           Sales Tax²         6,119,180         NA1         6,135,583         NA4           ⇒ Textbooks *         Funded in Lottery in FY 2013           ⇒ Vocational Education         210,652         77,715         206,894         76,225           ⇒ Special Education         2,669,787         984,952         2,626,654         990,038           ⇒ Prevention, Intervention, & Remediation         677,750         250,039         665,659         245,755           ⇒ Social Security         1,259,334         464,600         1,236,866         456,311           ⇒ Group Life         77,850         28,721         76,461         28,206           Remedial Summer School *.10         8,096         N/A1         Funded in Lottery in FY 2014           Subtotal - SoQ Accounts 3         32,387,529         9,692,192         31,857,835         9,493,732           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         459,810         92,697           Academic Yaar Governor's School *         0         N/A1         N/A1         0         N/A1           Early Rea						-
Design Aid (Net of all Adjustments)         16         18,543,972         6,845,461         18,139,137         6,696,125           Sales Tax <sup>7</sup> 6,119,180         N/A1         6,135,583         N/A1           Textbooks <sup>8</sup> Funded In Lottery in FY 2013         Funded In Lottery in FY 2014           ♥ Vocational Education         210,652         77,715         200,894         76,325           ♦ Special Education         2,669,877         984,952         2,626,654         969,032           ♦ Prevention, Intervention, & Remediation         677,750         250,039         665,659         245,575           ♦ VRS Retirement (Includes RHCC) <sup>9</sup> 2,106,522         777,149         2,088,940         763,285           ♥ Group Life         77,850         28,034         464,600         1,236,866         456,311           Remedial Summer School <sup>5,10</sup> 8,096         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 32,387,529         9,692,192         31,857,836         9,493,732           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         459,810         92,967           Academic Year Governor's School <sup>4</sup> 0         N/A1         N/A1         N/A1         N/A1      <	Standa		1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
Sales Tax		40	18.543.972	6.845.461	18.139.137	6,696,129
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         714,396         263,555         701,641         258,855           ➡ Giffed Education         210,652         77.715         206,894         76,328           ➡ Special Education         2,669,787         984,952         2,626,654         969,038           ➡ Prevention, Intervention, & Remediation         677,750         250,039         665,659         245,575           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 2,106,522         777,149         2,068,940         763,288           ➡ Social Security         1,259,334         464,600         1,236,886         456,311           ➡ Group Life         77,850         28,721         76,461         28,208           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         8,096         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 32,387,529         9,692,192         31,857,835         9,493,732           Incentive Programs:         Compensation Supplement <sup>16</sup> Not Funded in FY 2013         459,810         92,697           Academic Vear Governor's School <sup>4</sup> 0         N/A1         0         N/A1           Inflation & Preschool Costs <sup></sup>						N/A1
➡ Vocational Education         714,386         263,555         701,641         258,855           ➡ Gifted Education         210,652         77,715         206,894         76,328           ➡ Special Education         2,669,787         984,952         2,626,654         980,035           ➡ Prevention, Intervention, & Remediation         677,750         250,039         665,659         245,577           ➡ VRS Retirement (Includes RHCC) **         2,106,522         777,149         2,068,940         763,286           ➡ Social Security         1,259,334         464,600         1,236,866         456,311           ➡ Group Life         77,850         28,721         76,461         28,206           Remedial Summer School **         8,096         N/A1         Funded in Lottery in FY 2014           **Subtotal - SOQ Accounts**         32,387,529         9,692,192         31,857,835         9,493,732           **Incentive Programs:         **Compensation Supplement**         0         N/A1         459,810         92,697           **Academic Year Governor's School **         0         N/A1         0         N/A1           **Additional Assistance with Retirement, Inflation & Preschool Costs**         1,576         N/A1         N/A1         N/A1         N/A1	⇒					
➡ Gifted Education         210,652         77,715         206,894         76,326           ➡ Special Education         2,669,787         984,952         2,626,654         969,035           ➡ Prevention, Intervention, & Remediation         677,750         250,039         665,659         245,656           ➡ VRS Retirement (Includes RHCC) °         2,106,522         777,149         2,068,940         763,286           ➡ Social Security         1,259,334         464,600         1,236,866         456,311           ➡ Group Life         77,850         28,721         76,461         28,206           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         8,096         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 32,387,529         9,692,192         31,857,835         9,493,732           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         459,810         92,697           Academic Year Governor's School <sup>4</sup> 0         N/A1         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 227,409         N/A1         N/A1         N/A1         N/A1         N/A1         N/A1         N/A1	-		ı	•		
➡ Special Education         2,669,787         984,952         2,626,654         969,036           ➡ Prevention, Intervention, & Remediation         677,750         250,039         665,659         245,576           ➡ VRS Retirement (Includes RHCC) 0         2,106,522         777,149         2,068,940         763,286           ➡ Social Security         1,259,334         464,600         1,236,866         456,311           ➡ Group Life         77,850         28,721         76,461         28,206           Remedial Summer School 5,10         8,096         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         8,096         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         459,810         92,697           Additional Assistance with Retirement, Inflation & Preschool Costs 13         227,409         N/A1         222,014         N/A1           EpiPen Grants 14         1,576         N/A1         N/A1         N/A1         1,576           Early Reading Specialists initiative         1,576         N/A1         N/A1         N/A1         1,946,613           Early Reading Specialist initiative         1,576         N/A1         N/A1         1,946,613	-			·		
➡ Prevention, Intervention, & Remediation         677,750         250,039         665,659         245,576           ➡ VRS Retirement (Includes RHCC) 9         2,106,522         777,149         2,068,940         763,285           ➡ Social Security         1,259,334         464,600         1,236,866         456,311           ➡ Group Life         77,850         28,721         76,461         28,208           Remedial Summer School 5,10         8,096         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         32,387,529         9,692,192         31,857,835         9,493,732           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         459,810         92,697           Academic Year Governor's School 4         0         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs 13         227,409         N/A1         222,014         N/A1           EpiPen Grants 14         1,576         N/A1         N/A1         N/A1         N/A1           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         0         0           Technology - VPSA 5         492,000         98,400         509,600	-		·	•	•	
⇒ VRS Retirement (Includes RHCC) 9         2,106,522         777,149         2,068,940         763,288           ⇒ Social Security         1,259,334         464,600         1,236,866         456,311           ⇒ Group Life         77,850         28,721         76,461         28,208           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         8,096         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         32,387,529         9,692,192         31,857,835         9,493,732           Incentive Programs:           Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         1,576 Early Reading Specialists Initiative         N/A1         Early Reading Specialists Initiative         N/A1         N/A2         N/A1         N/A2         N/A1         N		•	' '	′		*
➡ Social Security         1,259,334         464,600         1,236,866         456,311           ➡ Group Life         77,850         28,721         76,461         28,208           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         8,096         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 32,387,529         9,692,192         31,857,835         9,493,732           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         459,810         92,697           Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 227,409         N/A1         222,014         N/A1           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> Not Funded in FY 2013         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         N/A1         Not Funded in FY 2014           Technology - VPSA <sup>6</sup> 492,000         98,400         509,600         101,920           Subtotal - Incentive Accounts <sup>3</sup> 720,984         98,400         1,191,424         194,617           Categorical Pr	-	,	· ·	·	*	*
➡ Group Life         77,850         28,721         76,461         28,208           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         8,096         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 32,387,529         9,692,192         31,857,835         9,493,732           Incentive Programs:           Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup> ONAT Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)         N/A1         227,409         N/A1         N/A1         222,014         N/A1           EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Technology - VPSA <sup>6</sup> 492,000         N/A1         N/A1         N/A1 Not Funded in FY 2014         N/A1         N/A1 Not Funded in FY 2014         1,920         Subtotal - Incentive Accounts <sup>3</sup> 720,984         98,400         1,191,424         194,617           Categorical Programs:           Adult Education <sup>5</sup> ONA1         N/A1         N/A1         N/A1         N/A1           Virtual Virginia <sup>5</sup> ONA1         N/A1         N/A1         N/A1         N/A1           American Indian Treaty Commitment <sup>5</sup> ONA1         N/A1         N/A1         N/A1           School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - St	-	` ,	' '	,		·
Remedial Summer School	⇒	Social Security	1,259,334	464,600	1,236,866	456,311
Special Education - Joint Funded - See Lottery Programs below   Special Education - Joint Funded in FY 2014   Subtotal - SOQ Accounts   Subtotal - Incentive Programs:    Compensation Supplement   Subtotal - Incentive Accounts   Subtotal - Incentive Account	⇒	·	77,850	28,721	76,461	28,208
Subtotal - SoQ Accounts   Subtotal - Incentive Programs:    Compensation Supplement   Supplement   Supplement   Subtotal - Incentive Accounts   Subtotal - Incentive Account			8,096	N/A1	Funded in Lot	tery in FY 2014
Incentive Programs:		· ·	·	0.000.400		-
Compensation Supplement   15		Subtotal - SOQ Accounts	32,387,529	9,692,192	31,837,833	9,493,732
Compensation Supplement   15	Incenti	ve Programs:				
Academic Year Governor's School         4         0         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs         3         227,409         N/A1         222,014         N/A1           (Split funded - See Lottery Programs below)         EpiPen Grants         1         1,576         N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0 <t< th=""><th></th><th></th><th>Not Funded</th><th>in FY 2013</th><th>459,810</th><th>92,697</th></t<>			Not Funded	in FY 2013	459,810	92,697
Inflation & Preschool Costs   13   227,409   N/A1   222,014   N/A1   (Split funded - See Lottery Programs below)   EpiPen Grants   14   1,576   N/A1   Not Funded in FY 2014   Early Reading Specialists Initiative   Not Funded in FY 2013   0   0   0   0   0   0   0   0   0		Academic Year Governor's School 4	0	N/A1	0	N/A1
(Split funded - See Lottery Programs below)           EpiPen Grants 14         1,576         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         0           Technology - VPSA 6         492,000         98,400         509,600         101,920           Subtotal - Incentive Accounts 3         720,984         98,400         1,191,424         194,617           Categorical Programs:         0         N/A1         0         N/A1           Virtual Virginia 5         0         N/A1         0         N/A1           American Indian Treaty Commitment 5         0         N/A1         0         N/A1           School Lunch 5         36,030         N/A1         36,030         N/A1           Special Education - Homebound 5         83,244         N/A1         86,159         N/A1           Special Education - State-Operated Programs 5         0         N/A1         0         N/A1           Special Education - Jails 5         0         N/A1         100         N/A1		,				
EpiPen Grants   14			227,409	N/A1	222,014	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013   0   101,920			1 570	NI/A 4	Not Fundos	Lin EV 2014
Technology - VPSA 6         492,000         98,400         509,600         101,920           Subtotal - Incentive Accounts 3         720,984         98,400         1,191,424         194,617           Categorical Programs:           Adult Education 5         0         N/A1         0         N/A1           Virtual Virginia 5         0         N/A1         0         N/A1           American Indian Treaty Commitment 5         0         N/A1         0         N/A1           School Lunch 5         36,030         N/A1         36,030         N/A1           Special Education - Homebound 5         83,244         N/A1         86,159         N/A1           Special Education - State-Operated Programs 5         0         N/A1         0         N/A1           Special Education - Jails 5         0         N/A1         100         N/A1					Not Funded	1 III F 1 2014
Subtotal - Incentive Accounts 3         720,984         98,400         1,191,424         194,617           Categorical Programs:           Adult Education 5         0         N/A1         0         N/A1           Virtual Virginia 5         0         N/A1         0         N/A1           American Indian Treaty Commitment 5         0         N/A1         0         N/A1           School Lunch 5         36,030         N/A1         36,030         N/A1           Special Education - Homebound 5         83,244         N/A1         86,159         N/A1           Special Education - State-Operated Programs 5         0         N/A1         0         N/A1           Special Education - Jails 5         0         N/A1         100         N/A1			i		509 600	101 920
Categorical Programs:           Adult Education 5         0         N/A1         0         N/A1           Virtual Virginia 5         0         N/A1         0         N/A1           American Indian Treaty Commitment 5         0         N/A1         0         N/A1           School Lunch 5         36,030         N/A1         36,030         N/A1           Special Education - Homebound 5         83,244         N/A1         86,159         N/A1           Special Education - State-Operated Programs 5         0         N/A1         0         N/A1           Special Education - Jails 5         0         N/A1         100         N/A1			,	·	· · · · · · · · · · · · · · · · · · ·	
Adult Education 5         0         N/A1         0         N/A1           Virtual Virginia 5         0         N/A1         0         N/A1           American Indian Treaty Commitment 5         0         N/A1         0         N/A1           School Lunch 5         36,030         N/A1         36,030         N/A1           Special Education - Homebound 5         83,244         N/A1         86,159         N/A1           Special Education - State-Operated Programs 5         0         N/A1         0         N/A1           Special Education - Jails 5         0         N/A1         100         N/A1		Castotal moontivo recounte	,	55,155	-,,-,,-	,
Virtual Virginia 5         0         N/A1         0         N/A1           American Indian Treaty Commitment 5         0         N/A1         0         N/A1           School Lunch 5         36,030         N/A1         36,030         N/A1           Special Education - Homebound 5         83,244         N/A1         86,159         N/A1           Special Education - State-Operated Programs 5         0         N/A1         0         N/A1           Special Education - Jails 5         0         N/A1         100         N/A1	Catego					
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup> N/A1  ONA1  N/A1  N/A1  Special Education - Jails <sup>5</sup> N/A1			-		0	N/A1
School Lunch 5         36,030         N/A1         36,030         N/A1           Special Education - Homebound 5         83,244         N/A1         86,159         N/A1           Special Education - State-Operated Programs 5         0         N/A1         0         N/A1           Special Education - Jails 5         0         N/A1         100         N/A1		-			0	
Special Education - Homebound 5         83,244         N/A1         86,159         N/A1           Special Education - State-Operated Programs 5         0         N/A1         0         N/A1           Special Education - Jails 5         0         N/A1         100         N/A1			~		0	
Special Education - State-Operated Programs <sup>5</sup> 0         N/A1         0         N/A1           Special Education - Jails <sup>5</sup> 0         N/A1         100         N/A1			-			
Special Education - Jails <sup>5</sup> 0 N/A1 100 N/A1					86,159	
			0		0	
Subtotal - Categorical Accounts   113,214 U 122,203			440.074			N/A1
		Subtotal - Categorical Accounts	119,274		122,289	U

\$36,054,745

\$10,705,448

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	22,964	N/A1	15,524	N/A1
	At-Risk	641,678	236,731	630,815	232,724
	Virginia Preschool Initiative 11	552,258	203,742	539,109	198,891
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	120,877	44,595	107,193	39,546
	Mentor Teacher Program	4,170	N/A1	4,170	N/A1
	K-3 Primary Class Size Reduction	965,635	356,247	950,476	350,655
	School Breakfast 5	10,273	N/A1	9,171	N/A1
⇨	SOL Algebra Readiness 17	95,787	35,338	88,727	32,734
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	16,421	N/A1
	Allemantine Education 4.5	0	N/A4		NI/A 4
	Alternative Education 4,5	0		22.576	N/A1 N/A1
	ISAEP	23,576		23,576	
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	25,971	N/A1	25,971	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	38,329	14,141	37,023	13,659
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	3,306	N/A1	31,443	N/A1
⇒	Textbooks <sup>8</sup>	410,909	151,595	403,578	148,890
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,915,733	1,042,389	2,883,197	1,017,099

\$10,832,981

Total State & Local Funds

\$36,143,521

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
093	WARREN	5,391.78	5,391.78	5,386.03	5,386.03
	0040 0044 0	FY 2	0042	EV	2014
	2012-2014 Composite Index 0.3890	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local offare	1 1 2014 State Share	1 1 2014 Local Ollare
⇒	Basic Aid (Net of all Adjustments) 16	13,073,263	8,331,974	12,993,825	8,281,993
	Sales Tax <sup>7</sup>	6,116,864	N/A1	6,081,334	N/A1
⇒	Textbooks 8	Funded in Lott	erv in FY 2013	Funded in Lot	
⇒	Vocational Education	283,316	180,377	283,014	180,184
⇒	Gifted Education	154,836	98,578	154,671	98,473
⇒	Special Education	1,591,184	1,013,045	1,592,778	1,014,060
⇒	Prevention, Intervention, & Remediation	368,970	234,909	368,577	234,659
	·	,	•		·
₽	VRS Retirement (Includes RHCC) 9	1,436,349	914,467	1,434,817	913,492
⇒	Social Security	859,833	547,422	858,916	546,838
⇒	Group Life	52,710	33,558	52,654	33,523
	Remedial Summer School 5, 10	19,905	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	22.057.220	44.054.000		-
	Subtotal - SOQ Accounts <sup>3</sup>	23,957,230	11,354,330	23,820,586	11,303,222
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	324,480	112,888
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	284,035	N/A1	264,772	N/A1
	(Split funded - See Lottery Programs below)	700	N1/A 4	Mad Francis	U- EV 0044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	788 <b>Not Funde</b> d	N/A1	Not Funded	i in FY 2014
	Technology - VPSA 6	258,000	51,600	258,000	51,600
	Subtotal - Incentive Accounts <sup>3</sup>	542,823	51,600	847,252	164,488
	Subtotal - Incentive Accounts	042,020	01,000	041,202	104,400
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	2,125	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	27,174	N/A1	27,174	N/A1
	Special Education - Homebound <sup>5</sup>	12,987	N/A1	25,750	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	12,770	N/A1	13,770	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	52,931	0	68,820	0

\$26,221,248

\$12,331,832

### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care 5	11,046	N/A1	20,675	N/A1
	At-Risk	259,915	165,478	258,325	164,466
	Virginia Preschool Initiative 11	161,304	102,696	164,970	105,030
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	80,151	51,029	87,970	56,007
	Mentor Teacher Program	4,906	N/A1	4,906	N/A1
	K-3 Primary Class Size Reduction	420,175	267,509	421,994	268,667
	School Breakfast <sup>5</sup>	16,625	N/A1	19,983	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	54,083	34,433	50,081	31,885
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	19,584	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	17,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	9,753	N/A1	9,753	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	68,950	43,898	78,641	50,068
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	8,128	N/A1	36,703	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	295,605	188,200	295,289	187,999
	Subtotal - Lottery-Funded Programs 3	1,408,357	853,243	1,484,591	864,122

\$12,259,173

Total State & Local Funds

\$25,961,341

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

DIVISION WASHINGTON  2012-2014 Composite Index 0.3533 of Quality Programs: asic Aid (Net of all Adjustments)  alles Tax 7 xtbooks 8 acational Education fted Education becial Education evention, Intervention, & Remediation	Unadjusted ADM <sup>2</sup> 7,123.36  FY 2  FY 2013 State Share  18,367,659 7,413,281  Funded in Lotte 718,642 211,907 1,856,491	FY 2013 Local Share  10,034,771 N/A1	Unadjusted ADM <sup>2</sup> 7,115.59  FY 2  FY 2014 State Share  18,460,455 7,273,266  Funded in Lott 717,858	10,085,519 N/A1 Pery in FY 2014
2012-2014 Composite Index 0.3533 of Quality Programs: asic Aid (Net of all Adjustments)  alles Tax 7 xtbooks 8 acational Education fted Education eccial Education evention, Intervention, & Remediation	FY 2013 State Share  18,367,659 7,413,281  Funded in Lotte 718,642 211,907	10,034,771 N/A1 ery in FY 2013	FY 2014 State Share  18,460,455 7,273,266 Funded in Lott 717,858	PO14 FY 2014 Local Share  10,085,519 N/A1 Pery in FY 2014
0.3533  of Quality Programs:  asic Aid (Net of all Adjustments)  ales Tax 7  extbooks 8  ocational Education  fted Education  pecial Education  evention, Intervention, & Remediation	FY 2013 State Share  18,367,659 7,413,281  Funded in Lotte 718,642 211,907	10,034,771 N/A1 ery in FY 2013	FY 2014 State Share  18,460,455 7,273,266 Funded in Lott 717,858	10,085,519 N/A1 Pery in FY 2014
0.3533  of Quality Programs:  asic Aid (Net of all Adjustments)  ales Tax 7  extbooks 8  ocational Education  fted Education  pecial Education  evention, Intervention, & Remediation	FY 2013 State Share  18,367,659 7,413,281  Funded in Lotte 718,642 211,907	10,034,771 N/A1 ery in FY 2013	FY 2014 State Share  18,460,455 7,273,266 Funded in Lott 717,858	10,085,519 N/A1 Pery in FY 2014
of Quality Programs:  asic Aid (Net of all Adjustments)  ales Tax 7  xtbooks 8  acational Education fted Education accial Education evention, Intervention, & Remediation	18,367,659 7,413,281 <b>Funded in Lott</b> 718,642 211,907	10,034,771 N/A1 <b>ery in FY 2013</b> 392,603	18,460,455 7,273,266 <i>Funded in Lott</i> 717,858	10,085,519 N/A1 Pery in FY 2014
nsic Aid (Net of all Adjustments)  les Tax 7  xtbooks 8  positional Education  fted Education  pecial Education  evention, Intervention, & Remediation	7,413,281 <b>Funded in Lott</b> 718,642 211,907	N/A1 ery in FY 2013 392,603	7,273,266 <i>Funded in Lott</i> 717,858	N/A1 rery in FY 2014
lles Tax <sup>7</sup> xtbooks <sup>8</sup> cational Education fted Education secial Education evention, Intervention, & Remediation	<b>Funded in Lott</b> 718,642 211,907	<b>ery in FY 2013</b> 392,603	<b>Funded in Lott</b> 717,858	ery in FY 2014
xtbooks <sup>8</sup> scational Education fted Education secial Education evention, Intervention, & Remediation	718,642 211,907	392,603	717,858	*
ocational Education fted Education necial Education evention, Intervention, & Remediation	211,907	•		•
ecial Education evention, Intervention, & Remediation	211,907	•		392,174
evention, Intervention, & Remediation	1,856,491	•	211,676	115,641
evention, Intervention, & Remediation		1,014,223	1,891,279	1,033,228
·	585,048	319,619	584,410	319,270
RS Retirement (Includes RHCC) 9	1,999,298	1,092,240	2,001,719	1,093,563
ocial Security	, ,	, ,	, , , , , , , , , , , , , , , , , , ,	656,138
•	, ,	,		40,223
	•	•	· '	
	104,905	N/A1	Funded in Lott	ery in FY 2014
Subtotal - SOQ Accounts 3	32,528,674	13,663,828	32,415,320	13,735,756
	Not Francisco	- EV 2042	450,000	404.447
	i		· · · · · · · · · · · · · · · · · · ·	134,417
	5/1,600	N/A1	505,135	N/A1
	337.769	N/A1	314 844	N/A1
	33. ,. 33		0.1,01.	
iPen Grants 14	1,772	N/A1	Not Funded	in FY 2014
rly Reading Specialists Initiative	Not Funded	in FY 2013	0	0
chnology - VPSA 6	466,000	88,000	466,000	88,000
Subtotal - Incentive Accounts <sup>3</sup>	1,377,142	88,000	1,736,241	222,417
I Programs:				
	/2 113	N/Δ1	4 200	N/A1
	,		· ·	N/A1
	0		0	N/A1
	39.213		39.213	N/A1
	35,159	N/A1	, , , , , , , , , , , , , , , , , , ,	N/A1
ecial Education - State-Operated Programs 5	0	N/A1	0	N/A1
pecial Education - Jails <sup>5</sup>	1,530	N/A1	1,850	N/A1
Subtotal - Categorical Accounts <sup>3</sup>	118,015	0	107,407	0
	poup Life medial Summer School 5,10 Subtotal - See Lottery Programs below) Subtotal - SOQ Accounts 3  rograms: mpensation Supplement 15 ademic Year Governor's School 4 ditional Assistance with Retirement, ation & Preschool Costs 13 blit funded - See Lottery Programs below) identification of the second of the	medial Summer School 5,10  Dilit funded - See Lottery Programs below)  Subtotal - SOQ Accounts 3  Tograms:  Impensation Supplement 15  Index General School 4  Action & Preschool Costs 13  Dilit funded - See Lottery Programs below)  IPPEN Grants 14  Interpretable of the Month Specialists Initiative Cethnology - VPSA 6  Subtotal - Incentive Accounts 3  IPPOGrams:  UIT Education 5  Tograms:  INOT Funded Accounts 3  Interpretable of the Month Specialists Initiative Cethnology - VPSA 6  IPPOGrams:  UIT Education 5  Tograms:  UIT Education 5  Tograms:  UIT Education 15  Tograms:  UIT Education 5  Tograms:  UIT Education 15  Tograms:  UIT Education 5  Tograms:  Togr	oup Life         73,707         40,267           medial Summer School <sup>5,10</sup> olit funded - See Lottery Programs below)         104,905         N/A1           Subtotal - SOQ Accounts <sup>3</sup> 32,528,674         13,663,828           rograms:           mpensation Supplement <sup>15</sup> olit funded in FY 2013           Mot Funded in FY 2013           ademic Year Governor's School <sup>4</sup> olitional Assistance with Retirement, ation & Preschool Costs <sup>13</sup> olit funded - See Lottery Programs below) if Pen Grants <sup>14</sup> olit funded - See Lottery Programs below) if Pen Grants <sup>14</sup> olit funded in FY 2013 ochool specialists Initiative ochoology - VPSA <sup>6</sup> de6,000 88,000         N/A1           Subtotal - Incentive Accounts ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> olitical Funded in FY 2013 ochoology - VPSA <sup>6</sup> ochoology -	oup Life         73,707         40,267         73,626           medial Summer School Site funded - See Lottery Programs below)         104,905         N/A1         Funded in Lotte           Subtotal - SOQ Accounts Subtotal Su

\$37,435,601

\$15,202,966

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	318,196		374,465	
	At-Risk	523,292	285,881	523,312	285,892
	Virginia Preschool Initiative 11	349,218	190,782	419,062	228,939
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	48,457	26,473	68,648	37,503
	Mentor Teacher Program	4,660	N/A1	4,660	N/A1
	K-3 Primary Class Size Reduction	737,890	403,118	734,923	401,497
	School Breakfast 5	15,572	N/A1	13,464	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	84,799	46,327	88,837	48,533
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		23,287	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	33,173	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	99,060	N/A1	137,541	N/A1
	Career and Technical Education 4,5	172,443	N/A1	172,443	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	32,776	17,906	30,848	16,853
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	42,839	N/A1	148,662	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	413,357	225,822	412,906	225,576
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,875,732	1,196,309	3,176,633	1,244,793

\$14,948,137

Total State & Local Funds

\$36,899,562

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
095	WESTMORELAND	1,575.65	1,575.65	1,573.91	1,573.91
	2012-2014 Composite Index	FY 2	0013	FY 2	2014
	0.4649	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01010 011010		11201100000000	112011200
⇒	Basic Aid (Net of all Adjustments) 16	3,711,108	3,228,460	3,771,320	3,276,630
	Sales Tax <sup>7</sup>	1,887,101	N/A1	1,787,898	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	76,725	66,659	75,798	65,854
⇨	Gifted Education	38,784	33,696	38,741	33,659
⇨	Special Education	521,055	452,697	520,479	452,197
⇨	Prevention, Intervention, & Remediation	209,939	182,397	209,708	182,196
⇨	VRS Retirement (Includes RHCC) 9	402,173	349,412	401,729	349,026
⇨	Social Security	241,135	209,501	240,027	208,538
⇨	Group Life	15,176	13,185	15,160	13,171
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	66,494	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	7,169,690	4,536,007	7,060,860	4,581,271
Incentiv	ve Programs:  Compensation Supplement 15	Not Funded	Lin EV 2012	0	0
	Academic Year Governor's School 4	Not i unded	N/A1	0	N/A1
	Additional Assistance with Retirement,	O	IN/A I	U	IV/A I
	Inflation & Preschool Costs <sup>13</sup>	100,694	N/A1	92,785	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	492	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	206,000	36,000	242,400	43,280
	Subtotal - Incentive Accounts <sup>3</sup>	307,187	36,000	335,185	43,280
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	8,995	N/A1	8,995	N/A1
	Special Education - Homebound <sup>5</sup>	25,304	N/A1	21,382	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	34,299	0	30,377	0

\$8,462,717

\$5,300,292

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	260,614	226,424	260,741	226,534
	Virginia Preschool Initiative 11	166,951	145,049	160,530	139,470
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	25,060	21,772	30,071	26,126
	Mentor Teacher Program	3,434	N/A1	3,434	N/A1
	K-3 Primary Class Size Reduction	161,026	139,901	185,199	160,903
	School Breakfast <sup>5</sup>	5,227	N/A1	6,195	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	23,945	20,804	22,275	19,353
	Additional Assistance with Retirement,	•	•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		6,863	N/A1
	Alternative Education 4,5	129,913	N/A1	133,987	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	5,517	N/A1	5,517	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	51,687	44,906	43,391	37,699
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	27,154	N/A1	94,660	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	75,654	65,729	75,571	65,656
	Subtotal - Lottery-Funded Programs <sup>3</sup>	944,041	664,585	1,036,294	675,741

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$8,455,216

\$5,236,592

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
096	WISE	5,857.07	5,857.07	5,879.96	5,879.96
	0040 0044 0	FY 2	1042	FY 2	2014
	2012-2014 Composite Index 0.2045	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	19,197,889	4,935,231	19,285,548	4,957,767
	Sales Tax <sup>7</sup>	5,655,898	N/A1	5,691,515	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott		Funded in Lott	
⇒	Vocational Education	824,696	212,005	827,919	212,834
⇒	Gifted Education	214,328	55,097	215,165	55,313
⇒	Special Education	1,896,335	487,493	1,913,101	491,803
⇒	Prevention, Intervention, & Remediation	778,103	200,028	781,144	200,809
⇒	VRS Retirement (Includes RHCC) 9	2,078,047	534,206	2,090,846	537,496
⇒	Social Security	1,244,033	319,805	1,253,572	322,257
-	•	' '	•		·
⇒	Group Life	79,208	20,362	79,518	20,442
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	71,602	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	32,040,139	6,764,227	32,138,328	6,798,721
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded		469,320	65,928
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs <sup>13</sup>	357,801	N/A1	334,218	N/A1
	(Split funded - See Lottery Programs below)	,		,	
	EpiPen Grants 14	1,477	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	388,000	72,400	388,000	72,400
	Subtotal - Incentive Accounts <sup>3</sup>	747,278	72,400	1,191,538	138,328
Catego	rical Programs:				
Jacogo	Adult Education <sup>5</sup>	23,655	N/A1	8,813	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	453,300	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	32,846	N/A1	32,846	N/A1
	Special Education - Homebound <sup>5</sup>	94,337	N/A1	69,064	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	150,838	0	564,023	0

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lotterv	/-Funded Programs				
	Foster Care <sup>5</sup>	23,104	N/A1	14,120	N/A1
	At-Risk	931,927	239,571	936,482	240,742
	Virginia Preschool Initiative 11	620,490	159,510	620,490	159,510
$\Rightarrow$	Early Reading Intervention 17	131,632	33,839	171,371	44,055
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	1,005,299	258,433	1,012,015	260,160
	School Breakfast 5	21,149	N/A1	21,075	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	109,277	28,092	119,330	30,676
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	ativo in EV 2012	24,720	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	luve III 1 2013	24,720	N/AT
	Alternative Education 4,5	301,483	N/A1	310,374	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	86,495	N/A1	86,495	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	3,320	853	19,447	4,999
	Remedial Summer School 5, 10	29,239	N/A1	115,892	N/A1
	(Split funded - See SOQ Programs above)	23,200	14/7(1	110,032	14// (1
⇨	Textbooks <sup>8</sup>	418,079	107,476	419,713	107,896
, and the second	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,705,070	827,774	3,895,099	848,038
		400.040.000	<b>AT 004 404</b>	407 700 000	AT TO 5 AND
	Total State & Local Funds	\$36,643,326	\$7,664,401	\$37,788,989	\$7,785,087

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>&</sup>lt;sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>=</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
097	WYTHE	4,207.51	4,207.51	4,173.38	4,173.38
	0040 0044 0	FY 2	1042	EV.	2014
	2012-2014 Composite Index 0.3204	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Gliare	T 1 2014 Otate Offare	1 1 2014 Local Ollare
⇒	Basic Aid (Net of all Adjustments) 16	12,121,901	5,716,261	11,934,513	5,627,535
,	Sales Tax <sup>7</sup>	4,012,792	N/A1	4,129,138	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	erv in FY 2013		tery in FY 2014
⇒	Vocational Education	526,134	248,048	521,866	246,036
⇒	Gifted Education	131,533	62,012	130,467	61,509
⇒	Special Education	903,578	425,995	899,085	423,877
⇒	Prevention, Intervention, & Remediation	431,773	203,561	428,271	201,910
⇒	VRS Retirement (Includes RHCC) 9	1,240,990	585,069	1,230,923	580,324
-	,	' '	·		•
⇒	Social Security	743,450	350,502	737,420	347,659
⇒	Group Life	45,751	21,569	45,380	21,394
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	17,118	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts 3	20,175,020	7,613,017	20,057,063	7,510,244
incenti	ve Programs:  Compensation Supplement <sup>15</sup>	Not Funded	in EV 2012	282,333	72,736
	Academic Year Governor's School 4	not randed	N/A1	202,333	72,730 N/A1
	Additional Assistance with Retirement,	O	IN/A I	U	IV/A I
	Inflation & Preschool Costs <sup>13</sup>	218,460	N/A1	204,123	N/A1
	(Split funded - See Lottery Programs below)	·			
	EpiPen Grants 14	1,379	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	388,000	72,400	446,400	84,080
	Subtotal - Incentive Accounts <sup>3</sup>	607,839	72,400	932,856	156,816
Catego	rical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	25,147	N/A1	25,147	N/A1
	Special Education - Homebound <sup>5</sup>	66,227	N/A1	68,597	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	91,374	0	93,744	0

\$23,070,088

\$8,424,587

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	63,832	N/A1	52,922	N/A1
	At-Risk	391,182	184,424	388,413	183,119
	Virginia Preschool Initiative 11	338,441	159,559	342,518	161,481
⇨	Early Reading Intervention <sup>17</sup>	63,653	30,009	70,019	33,011
	Mentor Teacher Program	3,189	N/A1	3,189	N/A1
	K-3 Primary Class Size Reduction	498,423	234,983	484,444	228,393
	School Breakfast 5	11,037	N/A1	8,937	N/A1
⇨	SOL Algebra Readiness 17	58,600	27,627	60,822	28,675
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	15,098	N/A1
	Alternative Education 4,5	112,663	N/A1	116,048	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	84,210	N/A1	85,453	N/A1
	Career and Technical Education 4,5	49,805	N/A1	49,805	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	8,104	3,821	6,078	2,865
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	6,991	N/A1	32,467	N/A1
⇒	Textbooks <sup>8</sup>	256,576	120,964	254,495	119,983
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,962,423	761,387	1,986,425	757,527

\$8,446,804

Total State & Local Funds

\$22,836,656

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
098	YORK	12,225.99	12,225.99	12,332.64	12,332.64
	0040 0044 0	FY 2	1042	EV.	2014
	2012-2014 Composite Index 0.4049	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	T 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	31,035,613	21,137,060	31,543,761	21,480,615
	Sales Tax <sup>7</sup>	12,252,259	N/A1	12,003,020	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	·		tery in FY 2014
⇒	Vocational Education	327,406	222,764	330,262	224,707
⇒	Gifted Education	334,682	227,714	337,601	229,700
⇒	Special Education	3,033,961	2,064,276	3,067,766	2,087,277
	•	' '	, ,		
⇒	Prevention, Intervention, & Remediation	269,200	183,161	271,549	184,759
⇒	VRS Retirement (Includes RHCC) 9	2,968,480	2,019,724	2,994,375	
⇒	Social Security	1,782,543	1,212,824	1,798,093	1,223,404
⇒	Group Life	109,135	74,255	110,087	74,902
	Remedial Summer School 5, 10	73,550	N/A1	Funded in Lot	terv in FY 2014
	(Split funded - See Lottery Programs below)	·			
	Subtotal - SOQ Accounts <sup>3</sup>	52,186,829	27,141,778	52,456,514	27,542,706
Incenti	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	702,389	261,146
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	532,993	N/A1	495,748	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	1,871	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative  Technology - VPSA 6	<b>Not Funded</b> 544,000	IN FY 2013 108,800	0 615,900	122 190
		1,078,864	108,800	1,814,037	123,180 <b>384,326</b>
	Subtotal - Incentive Accounts <sup>3</sup>	1,070,004	100,000	1,014,037	304,320
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	3,712	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	45,956	N/A1	45,956	N/A1
	Special Education - Homebound <sup>5</sup>	36,581	N/A1	27,746	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	82,536	0	77,414	0

\$56,281,758

\$28,784,016

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	36,692	N/A1	39,754	N/A1
	At-Risk	105,839	72,012	106,780	72,652
	Virginia Preschool Initiative 11	57,130	38,871	71,412	48,588
⇨	Early Reading Intervention <sup>17</sup>	61,313	41,717	74,318	50,565
	Mentor Teacher Program	5,887	N/A1	5,887	N/A1
	K-3 Primary Class Size Reduction	142,634	97,047	136,968	93,192
	School Breakfast 5	13,913	N/A1	13,182	N/A1
⇨	SOL Algebra Readiness 17	47,509	32,325	47,598	32,385
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	36,668	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	431,284	N/A1	429,970	N/A1
	Career and Technical Education 4,5	21,036	N/A1	21,036	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	113,900	77,496	163,931	111,537
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	30,035	N/A1	112,030	N/A1
⇒	Textbooks <sup>8</sup>	652,847	444,191	658,542	448,065
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,735,736	803,659	1,933,793	856,984

\$28,054,237

Total State & Local Funds

\$55,083,965

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
101	ALEXANDRIA CITY	12,730.27	12,730.27	12,951.85	12,951.85
	2012 2014 Composite Index	FY 2	0012	EV	2014
	2012-2014 Composite Index 0.8000	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaro	1 1 20 10 20001 Onuio	TT 2014 Glato Gliaro	1 1 2014 20001 Ollaro
⇨	Basic Aid (Net of all Adjustments) 16	11,138,976	44,776,972	10,963,495	44,132,371
	Sales Tax 7	12,708,591	N/A1	13,207,352	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	196,046	784,185	199,458	797,834
⇨	Gifted Education	129,849	519,395	132,109	528,435
⇨	Special Education	1,474,165	5,896,661	1,507,595	6,030,381
⇨	Prevention, Intervention, & Remediation	539,763	2,159,054	549,158	2,196,634
⇨	VRS Retirement (Includes RHCC) 9	1,229,744	4,918,976	1,251,149	5,004,595
⇨	Social Security	735,810	2,943,238	748,617	2,994,468
⇨	Group Life	45,829	183,316	46,627	186,507
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	74,089	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	28,272,862	62,181,797	28,605,560	61,871,225
-					
Incentiv	ve Programs:	Not Funded	Lin EV 2012	0	0
	Compensation Supplement 15	Not Funded	N/A1	0	N/A1
	Academic Year Governor's School 4 Additional Assistance with Retirement,	U	IN/A I	U	IN/A I
	Inflation & Preschool Costs <sup>13</sup>	748,551	N/A1	649,997	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	1,871	N/A1	Not Funded	
	Early Reading Specialists Initiative	Not Funded		38,870	
	Technology - VPSA 6	648,000	129,600	544,000	108,800
	Subtotal - Incentive Accounts <sup>3</sup>	1,398,422	129,600	1,232,867	264,280
Catego	rical Programs:				
Outego	Adult Education <sup>5</sup>	0	N/A1	63,349	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	68,751	N/A1	68,751	N/A1
	Special Education - Homebound <sup>5</sup>	16,116	N/A1	26,100	N/A1
	Special Education - State-Operated Programs 5	1,448,374	N/A1	1,589,297	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	100	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	1,533,242	0	1,747,598	0

Lottery	/-Funded Programs				
	Foster Care 5	12,495	N/A1	0	N/A1
	At-Risk	433,532	1,734,128	431,627	1,726,508
	Virginia Preschool Initiative 11	1,008,000	1,008,000	1,113,000	1,113,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	89,840	359,360	101,498	405,992
	Mentor Teacher Program	15,453	N/A1	15,453	N/A1
	K-3 Primary Class Size Reduction	486,896	1,947,584	492,635	1,970,540
	School Breakfast 5	51,143	N/A1	53,668	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	47,030	188,120	50,491	201,964
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	ntive in FV 2013	48,077	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	iave iii i 2013	40,077	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	0	N/A1	31,434	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	3,853	N/A1
	Career and Technical Education 4,5	76,304	N/A1	76,304	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	718,468	2,873,872	814,967	3,259,868
	Remedial Summer School 5, 10	30,255	N/A1	75,585	N/A1
	(Split funded - See SOQ Programs above)	30,233	14/7(1	70,000	14// (1
$\Rightarrow$	Textbooks <sup>8</sup>	228,457	913,830	232,434	929,736
, and the second	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,197,872	9,024,894	3,541,025	9,607,608
			<b>A-11</b>		<b>^</b>
	Total State & Local Funds	\$34,402,399	\$71,336,291	\$35,127,050	\$71,743,113

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
102	BRISTOL CITY	2,231.78	2,231.78	2,206.91	2,206.91
	2042 2044 Commonite Index	FY 2	0042	EV (	2014
	2012-2014 Composite Index 0.3190	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otate Onare	1 1 2010 Local ollare	TT 2014 Otate Offare	TT 2014 Eodal Ollaic
⇨	Basic Aid (Net of all Adjustments) 16	6,394,797	2,995,756	6,297,882	2,950,424
	Sales Tax <sup>7</sup>	2,327,991	N/A1	2,350,540	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	tery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	167,183	78,313	165,320	77,440
⇨	Gifted Education	69,913	32,749	69,134	32,384
⇒	Special Education	1,155,080	541,073	1,176,775	551,235
⇒	Prevention, Intervention, & Remediation	294,849	138,116	291,564	136,577
⇒	VRS Retirement (Includes RHCC) 9	743,203	348,138	739,430	346,370
⇒	Social Security	445,314	208,598	443,357	207,681
⇒	Group Life	27,357	12,815	28,555	13,376
	Remedial Summer School 5, 10	,	•		•
	(Split funded - See Lottery Programs below)	55,349	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	11,681,036	4,355,558	11,562,557	4,315,487
Incentiv	ve Programs:  Compensation Supplement 15	Not Funded	Lin EV 2012	165,370	42,331
	Academic Year Governor's School 4	Not Funded	N/A1	105,570	42,331 N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	IN/A I
	Inflation & Preschool Costs <sup>13</sup>	102,102	N/A1	97,026	N/A1
	(Split funded - See Lottery Programs below)	·			
	EpiPen Grants 14	788	N/A1	Not Funded	
	Early Reading Specialists Initiative	Not Funded		40,400	18,925
	Technology - VPSA 6	284,000	51,600	232,000	41,200
	Subtotal - Incentive Accounts <sup>3</sup>	386,890	51,600	534,796	102,456
Catego	rical Programs:				
Outogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	14,494	N/A1	14,494	N/A1
	Special Education - Homebound <sup>5</sup>	8,538	N/A1	24,280	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	801,359	N/A1	999,380	N/A1
	Special Education - Jails <sup>5</sup>	919	N/A1	6,485	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	825,310	0	1,044,638	0

\$14,912,169

\$5,027,519

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

, ,	r-Funded Programs  Foster Care <sup>5</sup>	35,561	N/A1	17,929	N/A
	At-Risk	,	· ·	, , , , , , , , , , , , , , , , , , ,	
		432,550	202,619	428,155	200,56
	Virginia Preschool Initiative 11	130,752	61,248	196,128	91,87
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	31,892	14,939	38,271	17,92
	Mentor Teacher Program	1,962	N/A1	1,962	N/A
	K-3 Primary Class Size Reduction	439,007	205,644	439,054	205,66
	School Breakfast 5	9,232	N/A1	10,755	N/A
$\Rightarrow$	SOL Algebra Readiness 17	43,636	20,440	41,307	19,349
	Additional Assistance with Retirement,	ı			
	Inflation & Preschool Costs 13	Funded in Incentive in	EV 2012	7.470	NI/A
	(Split funded - See Incentive Programs above)	rundea in incentive in i	-1 2013	7,176	N/A
	Alternative Education 4,5	116,844	N/A1	120,254	N/A
	ISAEP	7,859	N/A1	7,859	N/A
	Special Education-Regional Tuition 4,5	192,222	N/A1	185,542	N/A
	Career and Technical Education 4,5	33,952	N/A1	33,952	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	21,926	10,271	23,551	11,03
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	22,602	N/A1	83,427	N/A
$\Rightarrow$	Textbooks <sup>8</sup>	136,375	63,882	134,856	63,170
	Subtotal - Lottery-Funded Programs 3	1,656,372	579,043	1,770,178	609,57

\$4,986,201

Total State & Local Funds

\$14,549,607

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
103	BUENA VISTA CITY	1,012.64	1,012.64	1,009.59	1,009.59
	0040 0044 0	FY 2	2042	EV	2014
	2012-2014 Composite Index 0.1895	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standar	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	T T 2014 Local Offare
⇨	Basic Aid (Net of all Adjustments) 16	3,827,645	895,379	3,735,890	873,926
	Sales Tax <sup>7</sup>	835,451	N/A1	936,961	N/A1
⇒	Textbooks 8	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	116,546	27,249	116,195	27,167
⇒	Gifted Education	38,575	9,019	38,459	8,992
⇒	Special Education	554,003	129,529	552,334	129,139
⇒	Prevention, Intervention, & Remediation	108,338	25,330	108,012	25,254
	·	407,910	95,372	406,682	95,085
⇒	VRS Retirement (Includes RHCC) 9	,	,	*	*
⇒	Social Security	244,582	57,185	243,845	57,013
⇒	Group Life	15,594	3,646	15,547	3,635
	Remedial Summer School 5,10	35,115	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)  Subtotal - SOQ Accounts <sup>3</sup>	6,183,759	1,242,709	6,153,925	1,220,211
	Subtotal - SOQ Accounts	0,103,739	1,242,709	0,133,923	1,220,211
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	89,693	11,459
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	53,168	N/A1	47,788	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	492	N/A1	Not Funded	Lin EV 2014
	Early Reading Specialists Initiative	Not Funded		48,082	11,242
	Technology - VPSA 6	258,000	46,400	222,400	39,280
	Subtotal - Incentive Accounts <sup>3</sup>	311,660	46,400	407,963	61,981
		,	·	,	,
Categor	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	4,663	N/A1	4,663	N/A1
	Special Education - Homebound <sup>5</sup>	8,648	N/A1	4,759	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
<u> </u>	Special Education - Jails 5	13,311	N/A1 <b>0</b>	9,422	N/A1 0
	Subtotal - Categorical Accounts <sup>3</sup>	13,311	U	9,422	0

\$7,104,278

\$1,365,639

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Foster Care <sup>5</sup> At-Risk 76,305 17,841 76,136 17,801 18,192 □ Early Reading Intervention <sup>17</sup> 30,366 7,100 43,018 10,058	Lottery	-Funded Programs				
Virginia Preschool Initiative         11         43,767         10,233         77,808         18,192           ⇒ Early Reading Intervention 17         30,366         7,100         43,018         10,058           Mentor Teacher Program         981         N/A1         981         N/A1           K-3 Primary Class Size Reduction         73,660         17,222         73,630         17,215           School Breakfast 5         2,549         N/A1         3,800         N/A1           ⇒ SOL Algebra Readiness 17         13,013         3,043         12,893         3,014           Additional Assistance with Retirement, Inflation & Preschool Costs 13         13,013         3,043         12,893         3,014           (Split funded - See Incentive Programs above)         Funded in Incentive in FY 2013         3,535         N/A1           Alternative Education (Split funded - See Incentive Programs above)         7,859         N/A1         38,713         N/A1           Alternative Education (Split funded - See Incentive Programs above)         7,859         N/A1         7,859         N/A1           Special Education-Regional Tuition (Split funded - See Sood Language 12         0         N/A1         15,336         N/A1           Career and Technical Education (Split funded - See Sood Language 12         0         0<		Foster Care <sup>5</sup>	0	N/A1	0	N/A1
⇒ Early Reading Intervention 17         30,366         7,100         43,018         10,058           Mentor Teacher Program         981         N/A1         981         N/A1           K-3 Primary Class Size Reduction         73,660         17,222         73,630         17,215           School Breakfast 5         2,549         N/A1         3,800         N/A1           ⇒ SOL Algebra Readiness 17         13,013         3,043         12,893         3,014           Additional Assistance with Retirement, Inflation & Preschool Costs 13         13,013         3,043         12,893         3,014           (Split funded - See Incentive Programs above)         Funded in Incentive in FY 2013         3,535         N/A1           Alternative Education 4.5         37,608         N/A1         38,713         N/A1           Special Education-Regional Tuition 4.5         52,145         N/A1         67,115         N/A1           Special Education-Regional Tuition 4.5         52,145         N/A1         67,115         N/A1           Career and Technical Education 4.5         15,336         N/A1         15,336         N/A1           Supplemental Basic Aid         0         N/A1         0         0         0           English as a Second Language 12         0		At-Risk	76,305	17,841	76,136	17,801
Mentor Teacher Program   981   N/A1   981   N/A1		Virginia Preschool Initiative 11	43,767	10,233	77,808	18,192
K-3 Primary Class Size Reduction       73,660       17,222       73,630       17,215         School Breakfast 5       2,549       N/A1       3,800       N/A1         ⇒ SOL Algebra Readiness 17       13,013       3,043       12,893       3,014         Additional Assistance with Retirement, Inflation & Preschool Costs 13       Funded in Incentive in FY 2013       3,535       N/A1         (Split funded - See Incentive Programs above)       Funded in Incentive in FY 2013       3,535       N/A1         Alternative Education 1 SAEP       37,608       N/A1       38,713       N/A1         ISAEP       7,859       N/A1       7,859       N/A1         Special Education-Regional Tuition 4.5       52,145       N/A1       67,115       N/A1         Career and Technical Education 4.5       15,336       N/A1       15,336       N/A1         Supplemental Basic Aid       0       N/A1       0       N/A1         ⇒ English as a Second Language 12       0       0       0       0         Remedial Summer School 5.10       14,339       N/A1       38,720       N/A1         (Split funded - See SOQ Programs above)       73,645       17,219       73,424       17,167	⇒	Early Reading Intervention <sup>17</sup>	30,366	7,100	43,018	10,058
School Breakfast 5       2,549       N/A1       3,800       N/A1         ➡ SOL Algebra Readiness 17       13,013       3,043       12,893       3,014         Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Incentive Programs above)       Funded in Incentive in FY 2013       3,535       N/A1         Alternative Education 1,5 (Split funded - See Incentive Programs above)       37,608 (N/A1)       N/A1       38,713 (N/A1)       N/A1         ISAEP 7,859 (N/A1)       7,859 (N/A1)       N/A1 (7,859 (N/A1)       N/A1       67,115 (N/A1)       N/A1         Special Education-Regional Tuition 4,5 (Career and Technical Education 4,5 (T)		Mentor Teacher Program	981	N/A1	981	N/A1
⇒         SOL Algebra Readiness <sup>17</sup> Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)         13,013         3,043         12,893         3,014           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)         Funded in Incentive in FY 2013         3,535         N/A1           Alternative Education <sup>4,5</sup> (Split funded - See Incentive Programs above)         37,608 N/A1         N/A1         38,713 N/A1         N/A1           Alternative Education <sup>4,5</sup> (Split funded - See SOQ Programs above)         37,608 N/A1         N/A1         N/A1         7,859 N/A1         N/A1         N/A1         7,859 N/A1         N/A1 <td< td=""><td></td><td>K-3 Primary Class Size Reduction</td><td>73,660</td><td>17,222</td><td>73,630</td><td>17,215</td></td<>		K-3 Primary Class Size Reduction	73,660	17,222	73,630	17,215
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)  ### Alternative Education <sup>4,5</sup>   Special Education - Regional Tuition <sup>4,5</sup>   Career and Technical Education <sup>4,5</sup>   Supplemental Basic Aid   Supplemental Basic Aid   Supplemental Summer School <sup>5,10</sup>   Remedial Summer School <sup>5,10</sup> (Split funded - See SOQ Programs above)  #### Funded in Incentive in FY 2013    Special Education <sup>4,5</sup>   37,608		School Breakfast 5	2,549	N/A1	3,800	N/A1
Inflation & Preschool Costs   13   (Split funded - See Incentive Programs above)     Funded in Incentive in FY 2013     3,535     N/A1	⇨	SOL Algebra Readiness 17	13,013	3,043	12,893	3,014
Alternative Education   4.5   37,608   N/A1   38,713   N/A1   1SAEP   7,859   N/A1   7,859   N/A1   Special Education-Regional Tuition   4.5   52,145   N/A1   67,115   N/A1   Career and Technical Education   4.5   15,336   N/A1   15,336   N/A1   Supplemental Basic Aid   0   N/A1   0   N/A1   0   N/A1   Career and Technical Education   4.5   15,336   N/A1   15,336   N/A1   N/		Additional Assistance with Retirement,		•		
(Split funded - See Incentive Programs above)         Alternative Education 4,5         ISAEP       37,608       N/A1       38,713       N/A1         ISAEP       7,859       N/A1       7,859       N/A1         Special Education-Regional Tuition 4,5       52,145       N/A1       67,115       N/A1         Career and Technical Education 4,5       15,336       N/A1       15,336       N/A1         Supplemental Basic Aid       0       N/A1       0       N/A1         ➡ English as a Second Language 12       0       0       0       0         Remedial Summer School 5,10       14,339       N/A1       38,720       N/A1         (Split funded - See SOQ Programs above)       73,645       17,219       73,424       17,167		Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	3 535	N/A1
SAEP   7,859   N/A1   7,859   N/A1   Special Education-Regional Tuition 4,5   52,145   N/A1   67,115   N/A1   Career and Technical Education 4,5   15,336   N/A1   15,336   N/A1   Supplemental Basic Aid   0   N/A1   0   N/A1   0   N/A1   □ N/A1		(Split funded - See Incentive Programs above)	r unded in incer	lave III 1 2013	0,000	IVAI
SAEP   7,859   N/A1   7,859   N/A1   Special Education-Regional Tuition 4,5   52,145   N/A1   67,115   N/A1   Career and Technical Education 4,5   15,336   N/A1   15,336   N/A1   Supplemental Basic Aid   0   N/A1   0   N/A1   0   N/A1   □ N/A1		Alternative Education 4,5	37,608	N/A1	38,713	N/A1
Career and Technical Education <sup>4,5</sup> Supplemental Basic Aid  □ N/A1  □ English as a Second Language <sup>12</sup> Remedial Summer School <sup>5,10</sup> (Split funded - See SOQ Programs above)  □ Textbooks <sup>8</sup> □ 15,336  N/A1  □ N/A1  □ 15,336  N/A1  □ 0  N/A1  □ 0  0  0  0  0  14,339  N/A1  38,720  N/A1  73,645  17,219  73,424  17,167			7,859	N/A1	7,859	N/A1
Supplemental Basic Aid         0         N/A1         0         N/A1           ➡ English as a Second Language <sup>12</sup> 0         0         0         0           Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)         14,339         N/A1         38,720         N/A1           ➡ Textbooks <sup>8</sup> 73,645         17,219         73,424         17,167		Special Education-Regional Tuition 4,5	52,145	N/A1	67,115	N/A1
➡       English as a Second Language 12       0       0       0       0         Remedial Summer School 5, 10 (Split funded - See SOQ Programs above)       14,339       N/A1       38,720       N/A1         ➡       Textbooks 8       73,645       17,219       73,424       17,167		Career and Technical Education 4,5	15,336	N/A1	15,336	N/A1
Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)       14,339       N/A1       38,720       N/A1            □ Textbooks <sup>8</sup> 73,645 17,219 73,424 17,167		Supplemental Basic Aid	0	N/A1	0	N/A1
(Split funded - See SOQ Programs above)  □ Textbooks 8	⇨	English as a Second Language 12	0	0	0	0
(Split funded - See SOQ Programs above)  ⇒ Textbooks <sup>8</sup> 73,645 17,219 73,424 17,167			14.339	N/A1	38.720	N/A1
			,		33,123	,,
Subtotal - Lottery-Funded Programs <sup>3</sup> 441,573 72,658 532,968 83,447	⇒	Textbooks <sup>8</sup>	73,645	17,219	73,424	17,167
		Subtotal - Lottery-Funded Programs <sup>3</sup>	441,573	72,658	532,968	83,447

1	"N/A" =	nο	local	match	required	for	this	program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

Total State & Local Funds

\$6,950,304

\$1,361,767

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

□ Bass   Sala   □ Tex   □ Voc   □ Gift   □ Pre   □ VRS   □ Gro   Ren (Spl   Incentive Pre Con Aca Add	CHARLOTTESVILLE CITY  2012-2014 Composite Index 0.6861  of Quality Programs: sic Aid (Net of all Adjustments)  es Tax 7  extbooks 8 cational Education ted Education escial Education evention, Intervention, & Remediation S Retirement (Includes RHCC)  cial Security  coup Life medial Summer School 5,10	Unadjusted ADM <sup>2</sup> 3,907.80  FY 2  FY 2013 State Share  5,210,307 2,997,433  Funded in Lott 96,906 56,426 786,288 264,958 565,490 338,558 20,853 48,916	FY 2013 Local Share  11,437,647  N/A1	5,082,699 3,824,568 Funded in Lott 98,915 57,596 802,590 270,452 577,214 345,577	tery in FY 2014 216,202 125,890 1,754,244
Standards or  ⇒ Bas Sale ⇒ Tex ⇒ Voc ⇒ Gift ⇒ Spe ⇒ Pre ⇒ VRS ⇒ Soc ⇒ Gro Ren (Spl	2012-2014 Composite Index 0.6861  of Quality Programs: sic Aid (Net of all Adjustments)  les Tax 7 ktbooks 8 cational Education ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life medial Summer School 5, 10	FY 2 FY 2013 State Share  5,210,307 2,997,433 Funded in Lott 96,906 56,426 786,288 264,958 565,490 338,558 20,853	11,437,647 N/A1 ery in FY 2013 211,810 123,333 1,718,612 579,127 1,236,006 739,995	FY 2 FY 2014 State Share  5,082,699 3,824,568 Funded in Lott 98,915 57,596 802,590 270,452 577,214 345,577	2014 FY 2014 Local Share  11,160,870 N/A1  tery in FY 2014  216,202 125,890 1,754,244 591,134 1,261,632
□ Bass   Sala   □ Tex   □ Voc   □ Gift   □ Spe   □ Pre   □ VRS   □ Soc   □ Gro   Ren (Spl   Incentive Pre Con Aca Add	0.6861  of Quality Programs: sic Aid (Net of all Adjustments)  es Tax 7  ktbooks 8 cational Education ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life medial Summer School 5, 10	5,210,307 2,997,433 Funded in Lott 96,906 56,426 786,288 264,958 565,490 338,558 20,853	FY 2013 Local Share  11,437,647 N/A1  ery in FY 2013  211,810 123,333 1,718,612 579,127 1,236,006 739,995	5,082,699 3,824,568 Funded in Lott 98,915 57,596 802,590 270,452 577,214 345,577	11,160,870 N/A1 tery in FY 2014 216,202 125,890 1,754,244 591,134 1,261,632
□ Bass   Sala   □ Tex   □ Voc   □ Gift   □ Spe   □ Pre   □ VRS   □ Soc   □ Gro   Ren (Spl   Incentive Pre Con Aca Add	0.6861  of Quality Programs: sic Aid (Net of all Adjustments)  es Tax 7  ktbooks 8 cational Education ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life medial Summer School 5, 10	5,210,307 2,997,433 Funded in Lott 96,906 56,426 786,288 264,958 565,490 338,558 20,853	FY 2013 Local Share  11,437,647 N/A1  ery in FY 2013  211,810 123,333 1,718,612 579,127 1,236,006 739,995	5,082,699 3,824,568 Funded in Lott 98,915 57,596 802,590 270,452 577,214 345,577	11,160,870 N/A1 tery in FY 2014 216,202 125,890 1,754,244 591,134 1,261,632
□ Bass   Sala   □ Tex   □ Voc   □ Gift   □ Spe   □ Pre   □ VRS   □ Soc   □ Gro   Ren (Spl   Incentive Pre Con Aca Add	of Quality Programs: sic Aid (Net of all Adjustments)  les Tax 7  ktbooks 8 cational Education ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC)  cial Security bup Life medial Summer School 5, 10	5,210,307 2,997,433 Funded in Lott 96,906 56,426 786,288 264,958 565,490 338,558 20,853	11,437,647 N/A1 ery in FY 2013 211,810 123,333 1,718,612 579,127 1,236,006 739,995	5,082,699 3,824,568 Funded in Lott 98,915 57,596 802,590 270,452 577,214 345,577	11,160,870 N/A1 tery in FY 2014 216,202 125,890 1,754,244 591,134 1,261,632
□ Bass   Sala   □ Tex   □ Voc   □ Gift   □ Spe   □ Pre   □ VRS   □ Soc   □ Gro   Ren (Spl   Incentive Pre Con Aca Add	sic Aid (Net of all Adjustments)  les Tax 7  ktbooks 8 cational Education ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security bup Life medial Summer School 5, 10	2,997,433  Funded in Lott 96,906 56,426 786,288 264,958 565,490 338,558 20,853	N/A1 ery in FY 2013  211,810 123,333 1,718,612 579,127 1,236,006 739,995	3,824,568  Funded in Lott  98,915  57,596  802,590  270,452  577,214  345,577	N/A1 tery in FY 2014 216,202 125,890 1,754,244 591,134 1,261,632
Sale  ⇒ Tex  ⇒ Voc  ⇒ Gift  ⇒ Spe  ⇒ Pre  ⇒ VRS  ⇒ Soc  ⇒ Gro  Ren  (Spl	tes Tax 7  ktbooks 8  cational Education ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life medial Summer School 5, 10	2,997,433  Funded in Lott 96,906 56,426 786,288 264,958 565,490 338,558 20,853	N/A1 ery in FY 2013  211,810 123,333 1,718,612 579,127 1,236,006 739,995	3,824,568  Funded in Lott  98,915  57,596  802,590  270,452  577,214  345,577	N/A1 tery in FY 2014 216,202 125,890 1,754,244 591,134 1,261,632
□ □   □ □ <td>actional Education ted Education ecial Education evention, Intervention, &amp; Remediation S Retirement (Includes RHCC) cial Security oup Life medial Summer School 5, 10</td> <td>Funded in Lotte 96,906 56,426 786,288 264,958 565,490 338,558 20,853</td> <td>ery in FY 2013  211,810 123,333 1,718,612 579,127 1,236,006 739,995</td> <td>Funded in Lotte 98,915 57,596 802,590 270,452 577,214 345,577</td> <td>216,202 125,890 1,754,244 591,134 1,261,632</td>	actional Education ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) cial Security oup Life medial Summer School 5, 10	Funded in Lotte 96,906 56,426 786,288 264,958 565,490 338,558 20,853	ery in FY 2013  211,810 123,333 1,718,612 579,127 1,236,006 739,995	Funded in Lotte 98,915 57,596 802,590 270,452 577,214 345,577	216,202 125,890 1,754,244 591,134 1,261,632
⇔ Voc   ⇔ Gift   ⇔ Spe   ⇔ Prev   ⇔ Soc   ⇔ Gro   Ren (Spl    Incentive Prev  Con  Aca  Add	cational Education ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life medial Summer School 5, 10	96,906 56,426 786,288 264,958 565,490 338,558 20,853	211,810 123,333 1,718,612 579,127 1,236,006 739,995	98,915 57,596 802,590 270,452 577,214 345,577	216,202 125,890 1,754,244 591,134 1,261,632
⇒ Gift   ⇒ Spe   ⇒ Prev   ⇒ VRS   ⇒ Soc   ⇒ Gro   Ren   (Spl    Incentive Prov   Con   Aca   Add	ted Education ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life medial Summer School 5, 10	56,426 786,288 264,958 565,490 338,558 20,853	123,333 1,718,612 579,127 1,236,006 739,995	57,596 802,590 270,452 577,214 345,577	125,890 1,754,244 591,134 1,261,632
⇒ Spe ⇒ Pre ⇒ VRS ⇒ Soc ⇒ Gro Ren (Spl	ecial Education evention, Intervention, & Remediation S Retirement (Includes RHCC) 9 cial Security oup Life medial Summer School 5, 10	786,288 264,958 565,490 338,558 20,853	1,718,612 579,127 1,236,006 739,995	802,590 270,452 577,214 345,577	1,754,244 591,134 1,261,632
□ Prev □ VRS □ Soc □ Gro Ren (Spi	S Retirement (Includes RHCC) 9 cial Security Dup Life medial Summer School 5, 10	264,958 565,490 338,558 20,853	579,127 1,236,006 739,995	270,452 577,214 345,577	591,134 1,261,632
□ VRS □ Soc □ Gro Ren (Spl	S Retirement (Includes RHCC) 9 cial Security pup Life medial Summer School 5, 10	565,490 338,558 20,853	1,236,006 739,995	577,214 345,577	1,261,632
⇒     Soc       ⇒     Gro       Ren     (Spl       Incentive Pro       Con     Aca       Add     Add	cial Security  pup Life  medial Summer School 5, 10	338,558 20,853	739,995	345,577	
□ Gro Ren (Spl	pup Life medial Summer School <sup>5, 10</sup>	20,853	•	*	755.337
Incentive Pro Con Aca Add	medial Summer School <sup>5, 10</sup>	,	45,579		. 55,55.
Incentive Pro		40.040		21,286	46,524
Incentive Pro	lit from aloral Cons. Lattern Dunamana a halarri	48 9161	N/A1	Funded in Lott	ery in FY 2014
Con <u>Aca</u> Add	olit funded - See Lottery Programs below)	,	-		
Con <u>Aca</u> Add	Subtotal - SOQ Accounts <sup>3</sup>	10,386,135	16,092,109	11,080,897	15,911,833
Con <u>Aca</u> Add	rograme:				
<u>Aca</u> Add	mpensation Supplement <sup>15</sup>	Not Funded	in FY 2013	0	0
Add	ademic Year Governor's School 4	0	N/A1	0	N/A1
Infla	ditional Assistance with Retirement,		. 47	· ·	
111110	ation & Preschool Costs 13	224,089	N/A1	206,733	N/A1
	olit funded - See Lottery Programs below)				I
	Pen Grants 14	1,083	N/A1	Not Funded	in FY 2014
	rly Reading Specialists Initiative	Not Funded		0	0
<u>Tec</u>	chnology - VPSA <sup>6</sup>	310,000	56,800	310,000	56,800
	Subtotal - Incentive Accounts <sup>3</sup>	535,172	56,800	516,733	56,800
Categorical	Programs:				
	ult Education <sup>5</sup>	29,386	N/A1	9,595	N/A1
	tual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	perican Indian Treaty Commitment 5	0	N/A1	0	N/A1
	nool Lunch <sup>5</sup>	19,200	N/A1	19,200	N/A1
Spe	ecial Education - Homebound <sup>5</sup>	13,103	N/A1	6,048	N/A1
Spe	eciai Education - Homebound	2,824,073	N/A1	2,797,745	N/A1
Spe	ecial Education - Homebound ecial Education - State-Operated Programs <sup>f</sup>	0	N/A1	0	N/A1
			0	2,832,589	0

Lottery	/-Funded Programs				
	Foster Care <sup>5</sup>	127,512	N/A1	100,999	N/A1
	At-Risk	237,573	519,270	242,745	530,575
	Virginia Preschool Initiative 11	240,000	240,000	240,000	240,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	26,461	57,837	38,221	83,541
	Mentor Teacher Program	4,660	N/A1	4,660	N/A1
	K-3 Primary Class Size Reduction	321,390	702,471	355,684	777,428
	School Breakfast 5	9,307	N/A1	7,365	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	23,100	50,490	23,053	50,388
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	ative in FV 2013	15,291	N/A1
	(Split funded - See Incentive Programs above)	r unaca in inoci	1440 1111 1 2010	10,201	10/741
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	448,568	N/A1	405,172	N/A1
	Career and Technical Education 4,5	133,919	N/A1	133,919	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	132,137	288,816	127,832	279,406
	Remedial Summer School 5, 10	19,976	N/A1	81,958	N/A1
	(Split funded - See SOQ Programs above)	10,070	14711	01,000	14/71
⇨	Textbooks <sup>8</sup>	110,068	240,579	112,350	245,567
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,850,388	2,099,463	1,904,966	2,206,905
	T. 101 ( )	A45.057.450	440.040.070	440.005.405	A40 475 500
	Total State & Local Funds	\$15,657,458	\$18,248,372	\$16,335,185	\$18,175,538

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
106	COLONIAL HEIGHTS CITY	2,812.88	2,812.88	2,782.75	2,782.75
	2012 2011 2	EV	2040	EV	2011
	2012-2014 Composite Index 0.4448	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	F1 2013 State Share	F1 2013 Local Share	F1 2014 State Share	F1 2014 Local State
□	Basic Aid (Net of all Adjustments) 16	6,665,951	5,340,766	6,593,568	5,282,502
	Sales Tax 7	2,659,237	N/A1	2,644,260	N/A1
⇨	Textbooks 8	Funded in Lott	·	Funded in Lot	
⇒	Vocational Education	146,801	117,610	145,228	116,350
⇒	Gifted Education		•	72,614	
		73,400	58,805	· · · · · · · · · · · · · · · · · · ·	58,175
⇒	Special Education	944,835	756,957	934,715	748,849
⇒	Prevention, Intervention, & Remediation	167,103	133,875	165,313	132,441
⇒	VRS Retirement (Includes RHCC) 9	705,893	565,528	698,332	559,471
⇨	Social Security	423,224	339,067	418,690	335,435
⇨	Group Life	26,549	21,270	26,265	21,042
	Remedial Summer School 5, 10	35,988	N/A1	Funded in Lot	tory in EV 2014
	(Split funded - See Lottery Programs below)	•	·		•
	Subtotal - SOQ Accounts <sup>3</sup>	11,848,981	7,333,878	11,698,985	7,254,265
Inconti	ve Programs:				
incentiv	Compensation Supplement 15	Not Funded	in FV 2013	157,875	69,116
	Academic Year Governor's School 4	0	N/A1	101,010	N/A1
	Additional Assistance with Retirement,	O	IW/A I	V	19/741
	Inflation & Preschool Costs <sup>13</sup>	111,619	N/A1	102,593	N/A1
	(Split funded - See Lottery Programs below)	·			
	EpiPen Grants 14	492	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	292,112	36,000	440,468	105,116
Catogo	rical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	3,075	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0,070	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	11,913	N/A1	11,913	N/A1
	Special Education - Homebound <sup>5</sup>	27,402	N/A1	37,546	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	39,315	0	52,533	0
				,	

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	44,115	N/A1	33,457	N/A1
	At-Risk	113,047	90,568	112,009	89,736
	Virginia Preschool Initiative 11	59,962	48,039	59,962	48,039
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	13,867	11,110	31,201	24,997
	Mentor Teacher Program	981	N/A1	981	N/A1
	K-3 Primary Class Size Reduction	131,827	105,614	131,827	105,614
	School Breakfast 5	10,518	N/A1	9,939	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	23,111	18,515	23,029	18,450
	Additional Assistance with Retirement,	'	•		
	Inflation & Preschool Costs 13	Funded in Incer	ativo in EV 2012	7,588	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	14VE 111 1 2013	7,366	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	42,545	N/A1	42,545	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	46,676	37,395	45,683	36,599
	Remedial Summer School 5, 10	14,696	N/A1	51,209	N/A1
	(Split funded - See SOQ Programs above)	14,030	IV/AT	31,209	N/AT
$\Rightarrow$	Textbooks <sup>8</sup>	140,132	112,267	138,631	111,065
	Subtotal - Lottery-Funded Programs <sup>3</sup>	649,336	423,508	695,920	434,500
		A.a.a.a.	<b>A</b>		<u> </u>
	Total State & Local Funds	\$12,829,744	\$7,793,386	\$12,887,907	\$7,793,881

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

**BOLD** = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
107	COVINGTON CITY	870.50	870.50	904.38	904.38
	2012 2014 Composite Index	FY 2	0012	EV	2014
	2012-2014 Composite Index 0.2775	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Gtato Gharo	1 1 20 10 200ai Oliai O	TT 2014 Glato Gliaro	TT 2014 20001 Onuto
⇒	Basic Aid (Net of all Adjustments) 16	2,687,153	1,032,145	2,802,521	1,076,524
	Sales Tax <sup>7</sup>	859,388	N/A1	880,387	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	96,227	36,959	99,972	38,398
⇒	Gifted Education	28,931	11,112	30,057	11,544
⇨	Special Education	458,495	176,100	478,299	183,707
⇨	Prevention, Intervention, & Remediation	123,900	47,588	128,723	49,440
⇨	VRS Retirement (Includes RHCC) 9	309,437	118,849	321,480	123,475
⇒	Social Security	185,536	71,261	192,757	74,035
⇒	Group Life	11,321	4,348	12,415	4,768
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	17,229	N/A1	Funded in Lott	•
	Subtotal - SOQ Accounts <sup>3</sup>	4,777,617	1,498,362	4,946,611	1,561,891
Incenti	ve Programs:	Alad Francisco	I In EV 0040	70.007	45.404
	Compensation Supplement 15	Not Funded		72,237	15,161
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	44,260	N/A1	41,378	N/A1
	(Split funded - See Lottery Programs below)	005	N1/A4	Mad Francis	Um EV 0044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	295 <b>Not Funde</b> d	N/A1	Not Funded	1 In FY 2014
	Technology - VPSA 6	180,000	36,000	153,200	30,640
	Subtotal - Incentive Accounts <sup>3</sup>	224,555	36,000	266,815	45,801
	Oubtotal - Incentive Accounts	22-1,000	00,000	200,010	40,001
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	5,034	N/A1	5,034	N/A1
	Special Education - Homebound <sup>5</sup>	1,233	N/A1	426	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	6,267	0	5,460	0

\$5,802,325

\$1,810,367

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	15,265	N/A1	12,964	N/A1
	At-Risk	121,350	46,608	125,916	48,362
	Virginia Preschool Initiative 11	86,700	33,300	91,035	34,965
$\Rightarrow$	Early Reading Intervention 17	22,557	8,664	33,836	12,996
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	175,940	67,576	199,141	76,487
	School Breakfast 5	7,278	N/A1	5,471	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	13,856	5,322	16,112	6,188
	Additional Assistance with Retirement,	·			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	3,061	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	2,475	N/A1	2,475	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	862	331	3,016	1,158
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	7,035	N/A1	23,922	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	56,434	21,676	58,631	22,519
	Subtotal - Lottery-Funded Programs <sup>3</sup>	517,611	183,477	583,438	202,675

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$5,526,050

\$1,717,839

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014	
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	
108	DANVILLE CITY	6,029.66	6,029.66	5,958.41	5,958.41	
	2012-2014 Composite Index	FY 2	0013	FV :	FY 2014	
	0.2653	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share	
Standa	rds of Quality Programs:					
₽	Basic Aid (Net of all Adjustments) 16	17,492,307	6,320,394	17,163,391	6,202,648	
	Sales Tax 7	5,920,741	N/A1	6,030,960	N/A1	
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014	
⇨	Vocational Education	425,279	153,568	420,254	151,754	
⇨	Gifted Education	203,780	73,585	201,372	72,715	
⇨	Special Education	2,569,395	927,808	2,547,789	920,006	
⇨	Prevention, Intervention, & Remediation	1,213,818	438,309	1,199,474	433,130	
⇨	VRS Retirement (Includes RHCC) 9	2,104,246	759,843	2,079,381	750,864	
⇨	Social Security	1,262,547	455,906	1,247,628	450,518	
⇨	Group Life	79,740	28,794	78,798	28,454	
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	322,996	N/A1	Funded in Lot	•	
	Subtotal - SOQ Accounts <sup>3</sup>	31,594,849	9,158,207	30,969,047	9,010,089	
Incentiv	ve Programs:	Alad Foundari	I (- E)( 0040	450,000	00.440	
	Compensation Supplement 15	Not Funded		453,269	89,440	
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1	
	Inflation & Preschool Costs 13	414,168	N/A1	387,957	N/A1	
	(Split funded - See Lottery Programs below)	4.570	\$1/A.4			
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	1,576 <b>Not Funde</b> d	N/A1	Not Funded 43,585	1 <b>in FY 2014</b> 15,739	
	Technology - VPSA 6	466,000	93,200	336,000	67,200	
	Subtotal - Incentive Accounts <sup>3</sup>	881.743	93,200	1,220,811	172,379	
	Gubtotai - Incentive Accounts	301,110	00,200	1,220,011	112,010	
Catego	rical Programs:					
	Adult Education <sup>5</sup>	0	N/A1	20,442	N/A1	
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1	
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1	
	School Lunch <sup>5</sup>	40,920	N/A1	40,920	N/A1	
	Special Education - Homebound <sup>5</sup>	80,984	N/A1	129,042	N/A1	
	Special Education - State-Operated Programs <sup>5</sup>	823,066	N/A1	839,317	N/A1	
	Special Education - Jails <sup>5</sup>	1,972	N/A1	11,565	N/A1	
	Subtotal - Categorical Accounts <sup>3</sup>	946,942	0	1,041,285	0	

ottery	r-Funded Programs				
	Foster Care <sup>5</sup>	18,265	N/A1	32,144	N/A1
	At-Risk	1,659,535	599,258	1,640,781	592,486
	Virginia Preschool Initiative 11	983,029	354,972	965,396	348,604
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	185,798	67,092	183,505	66,264
	Mentor Teacher Program	2,698	N/A1	2,698	N/A1
	K-3 Primary Class Size Reduction	2,145,942	774,899	2,022,895	730,467
	School Breakfast 5	40,388	N/A1	29,928	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	143,086	51,668	140,902	50,880
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs 13	Funded in Incer	ntivo in EV 2012	28,695	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	10VE 1111 1 2013	20,093	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	39,742	N/A1	39,742	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	147,628	53,308	139,305	50,303
	Remedial Summer School 5, 10	131,899	N/A1	530,305	N/A1
	(Split funded - See SOQ Programs above)	101,000	14,711	300,000	14/7(1
$\Rightarrow$	Textbooks <sup>8</sup>	397,503	143,538	392,806	141,842
	Subtotal - Lottery-Funded Programs <sup>3</sup>	5,919,088	2,044,735	6,172,677	1,980,846
	Total Otata O. Lacal Founda	****	\$44.000.440	**** 400 000	<b>**</b>
	Total State & Local Funds	\$39,342,622	\$11,296,142	\$39,403,820	\$11,163,314

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

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August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
109	FALLS CHURCH CITY	2,240.16	2,240.16	2,381.38	2,381.38
	2012-2014 Composite Index	FY 2	0013	FY 2	2014
	0.8000	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01010 011010		11201100000000	112011200
$\Rightarrow$	Basic Aid (Net of all Adjustments) 16	2,067,121	8,284,414	2,154,006	8,632,863
	Sales Tax <sup>7</sup>	2,041,528	N/A1	2,104,094	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	98,567	394,268	104,781	419,123
⇨	Gifted Education	22,402	89,606	23,814	95,255
⇨	Special Education	274,644	1,098,574	292,433	1,169,734
⇨	Prevention, Intervention, & Remediation	8,513	34,050	9,049	36,197
⇨	VRS Retirement (Includes RHCC) 9	218,192	872,766	231,946	927,786
⇨	Social Security	130,825	523,301	139,073	556,290
⇨	Group Life	8,065	32,258	8,573	34,292
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	13,502	N/A1	Funded in Lott	tery in FY 2014
	Subtotal - SOQ Accounts 3	4,883,359	11,329,237	5,067,769	11,871,540
Incentiv	ve Programs:  Compensation Supplement 15	Not Funded	Lin EV 2012	51,784	113,189
	Academic Year Governor's School 4	Not i unded	N/A1	31,764	N/A1
	Additional Assistance with Retirement,	O	IN/A I	U	IV/A I
	Inflation & Preschool Costs <sup>13</sup>	26,408	N/A1	24,797	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	180,802	30,800	230,581	143,989
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	1,637	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	6,480	N/A1	6,480	N/A1
	Special Education - Homebound <sup>5</sup>	2,575	N/A1	1,674	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	9,055	0	9,791	0

Lottery	r-Funded Programs				
	Foster Care 5	0	N/A1	0	N/A1
	At-Risk	1,483	5,932	1,538	6,152
	Virginia Preschool Initiative 11	28,500	28,500	31,500	31,500
⇨	Early Reading Intervention <sup>17</sup>	20,574	82,296	6,172	24,688
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	0	0	0	0
	School Breakfast 5	2,970	N/A1	2,853	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	1,404	5,616	1,404	5,616
	Additional Assistance with Retirement,	'			
	Inflation & Preschool Costs 13	Funded in Incer	ativo in EV 2012	1,834	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	lave III F 1 2013	1,034	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	4,322	N/A1	4,322	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	24,743	98,972	23,962	95,848
	Remedial Summer School 5, 10	5,513	N/A1	22,136	N/A1
	(Split funded - See SOQ Programs above)	3,313	IVAI	22,130	IN/AT
$\Rightarrow$	Textbooks <sup>8</sup>	40,202	160,808	42,736	170,945
	Subtotal - Lottery-Funded Programs <sup>3</sup>	137,570	382,124	146,316	334,749
		<b></b>			<b>A A</b>
	Total State & Local Funds	\$5,210,786	\$11,742,161	\$5,454,456	\$12,350,278

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

**BOLD** = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
110	FREDERICKSBURG CITY	3,138.84	3,138.84	3,213.79	3,213.79
	0040 0044 O - man - alta In day	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.6511	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	T T 2014 Local Offare
⇨	Basic Aid (Net of all Adjustments) 16	4,545,320	8,498,024	4,515,184	8,441,174
	Sales Tax <sup>7</sup>	2,777,374	N/A1	3,130,178	N/A1
⇨	Textbooks 8	Funded in Lott	ery in FY 2013	Funded in Lot	
⇨	Vocational Education	91,992	171,671	94,188	175,770
⇨	Gifted Education	51,472	96,054	52,701	98,347
⇨	Special Education	594,662	1,109,728	611,104	1,140,412
⇒	Prevention, Intervention, & Remediation	229,980	429,177	235,471	439,425
⇒	VRS Retirement (Includes RHCC) 9	497,194	927,839	509,066	949,994
⇒	Social Security	297,878	555,886	304,991	569,160
	•	·		·	·
⇒	Group Life	18,617	34,743	19,062	35,572
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	44,411	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	9,148,900	11,823,122	9,471,945	11,849,854
		-, -,	,,		77
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		119,972	122,341
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	58,452	N/A1	49,077	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative  Technology - VPSA 6	<b>Not Funded</b> 154,000	IN FY 2013 30,800	154,000	30,800
		212,846	30,800	323,049	153,141
	Subtotal - Incentive Accounts <sup>3</sup>	212,040	30,000	323,043	133,141
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia 5	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	17,989	N/A1	17,989	N/A1
	Special Education - Homebound <sup>5</sup>	9,251	N/A1	9,219	N/A1
	Special Education - State-Operated Programs 5	82,661	N/A1	28,819	N/A1
<u> </u>	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	109,901	0	56,027	0

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	49,124	N/A1	43,053	N/A1
	At-Risk	210,535	392,890	213,992	399,341
	Virginia Preschool Initiative 11	108,000	108,000	162,000	162,000
⇨	Early Reading Intervention <sup>17</sup>	41,303	77,078	48,001	89,577
	Mentor Teacher Program	3,434	N/A1	3,434	N/A1
	K-3 Primary Class Size Reduction	337,692	630,184	356,136	664,603
	School Breakfast 5	9,983	N/A1	8,701	N/A1
⇨	SOL Algebra Readiness 17	22,804	42,556	26,312	49,102
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	3,630	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave mi i i 2013	3,000	IVAI
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	9,941	N/A1	9,941	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	144,083	268,881	144,721	270,071
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	18,135	N/A1	69,147	N/A1
⇨	Textbooks <sup>8</sup>	98,267	183,381	100,613	187,760
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,069,018	1,702,970	1,205,398	1,822,454
	_				
	Total State & Local Funds	\$10,540,665	\$13,556,892	\$11,056,420	\$13,825,449

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
111	GALAX CITY	1,256.60	1,256.60	1,258.95	1,258.95
	0010 0011 0	EV	2010	EV	204.4
	2012-2014 Composite Index 0.2725	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Share	1 1 2014 State Share	1 1 2014 Local Share
⇒	Basic Aid (Net of all Adjustments) 16	3,857,883	1,445,049	3,863,958	1,447,349
,	Sales Tax <sup>7</sup>	1,021,536	N/A1	1,029,960	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott		Funded in Lott	
⇒	Vocational Education	105,130	39,379	105,327	39,452
⇒	Gifted Education	42,052	15,751	42,131	15,781
⇒		477,200	*	481,756	·
-	Special Education	· ·	178,745	<i>'</i>	180,452
₽	Prevention, Intervention, & Remediation	202,033	75,676	202,411	75,817
⇒	VRS Retirement (Includes RHCC) 9	425,092	159,227	425,887	159,525
⇒	Social Security	254,141	95,194	255,532	95,715
⇒	Group Life	15,541	5,821	15,570	5,832
	Remedial Summer School 5, 10	30,053	N/A1	Funded in Lott	ery in FV 2014
	(Split funded - See Lottery Programs below)	•			
	Subtotal - SOQ Accounts <sup>3</sup>	6,430,661	2,014,842	6,422,532	2,019,923
Inconti	ve Programs:				
incenti	Compensation Supplement 15	Not Funded	I in FY 2013	96,942	19,843
	Academic Year Governor's School 4	0	N/A1	0.00	N/A1
	Additional Assistance with Retirement,	Ŭ		· ·	
	Inflation & Preschool Costs 13	56,672	N/A1	51,747	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	295	N/A1	Not Funded	
	Early Reading Specialists Initiative	Not Funded	i l	43,158	16,166
	Technology - VPSA 6	128,000	25,600	128,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	184,968	25,600	319,847	61,609
Catego	rical Programs:				
Outogo	Adult Education <sup>5</sup>	0	N/A1	3,768	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	8,915	N/A1	8,915	N/A1
	Special Education - Homebound <sup>5</sup>	3,927	N/A1	5,641	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts 3	12,841	0	18,323	0

\$7,803,101

\$2,402,305

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	2,357	N/A1	0	N/A1
	At-Risk	225,456	84,449	226,304	84,767
	Virginia Preschool Initiative 11	100,395	37,605	100,395	37,605
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	24,985	9,359	24,985	9,359
	Mentor Teacher Program	981	N/A1	981	N/A1
	K-3 Primary Class Size Reduction	242,701	90,909	256,665	96,139
	School Breakfast 5	3,145	N/A1	2,612	N/A1
⇨	SOL Algebra Readiness 17	25,633	9,601	27,905	10,452
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		3,827	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	99,544	N/A1	120,874	N/A1
	Career and Technical Education 4,5	3,761	N/A1	3,761	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	151,820	56,867	137,939	51,668
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	12,272	N/A1	46,110	N/A1
⇒	Textbooks <sup>8</sup>	82,029	30,726	82,182	30,783
	Subtotal - Lottery-Funded Programs <sup>3</sup>	982,939	319,516	1,042,400	320,773

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$7,611,409

\$2,359,958

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
112	HAMPTON CITY	20,396.45	20,396.45	20,226.05	20,226.05
	2012 2014 Composite Index	FY 2	012	EV (	2014
	2012-2014 Composite Index 0.2912	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaro	1 1 2010 20001 Onuro	TT 2014 Glato Gliaro	TT 2014 20001 Offaro
⇨	Basic Aid (Net of all Adjustments) 16	60,592,927	24,898,108	60,007,817	24,657,633
	Sales Tax 7	20,355,829	N/A1	20,418,619	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	1,156,560	475,156	1,146,898	471,186
⇨	Gifted Education	665,022	273,215	659,466	270,932
⇨	Special Education	10,322,301	4,240,765	10,408,099	4,276,014
⇨	Prevention, Intervention, & Remediation	2,587,804	1,063,161	2,566,184	1,054,279
⇨	VRS Retirement (Includes RHCC) 9	6,751,421	2,773,721	6,709,353	2,756,438
⇨	Social Security	4,047,961	1,663,045	4,028,479	1,655,041
⇨	Group Life	260,226	106,910	258,052	106,017
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	497,052	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts 3	107,237,103	35,494,081	106,202,967	35,247,540
Incentiv	ve Programs:	Not Funded	- EV 2042	4.507.000	220 500
	Compensation Supplement 15	338,526	M F Y 2013 N/A1	1,507,820	338,506 N/A1
	Academic Year Governor's School 4 Additional Assistance with Retirement,	338,526	N/A1	381,446	N/A1
	Inflation & Preschool Costs <sup>13</sup>	1,291,315	N/A1	1,175,279	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	3,250	N/A1	Not Funded	
	Early Reading Specialists Initiative	Not Funded		168,195	
	Technology - VPSA 6	1,064,000	202,400	1,208,400	231,280
	Subtotal - Incentive Accounts <sup>3</sup>	2,697,091	202,400	4,441,140	638,886
Catego	rical Programs:				
Outego	Adult Education <sup>5</sup>	0	N/A1	21,194	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	119,818	N/A1	119,818	N/A1
	Special Education - Homebound <sup>5</sup>	91,499	N/A1	131,844	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	859	N/A1	2,300	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	212,176	0	275,156	0

\$124,250,654

\$40,036,477

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

ottery	r-Funded Programs	122 112	21/24		
	Foster Care <sup>5</sup>	126,113	N/A1	110,191	N/A
	At-Risk	2,330,695	957,532	2,313,874	950,62
	Virginia Preschool Initiative 11	2,623,978	1,078,023	2,623,978	1,078,02
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	292,109	120,009	347,432	142,73
	Mentor Teacher Program	26,735	N/A1	26,735	N/A
	K-3 Primary Class Size Reduction	2,898,435	1,190,779	2,985,447	1,226,52
	School Breakfast <sup>5</sup>	75,878	N/A1	78,050	N/A
$\Rightarrow$	SOL Algebra Readiness 17	303,482	124,681	303,482	124,68
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs 13	Funded in Incentive in	FV 2013	86,929	N/A
	(Split funded - See Incentive Programs above)	r unded in interitive ii	11 1 2013	00,329	IV/A
	Alternative Education 4,5	0	N/A1	0	N/A
	ISAEP	31,434	N/A1	31,434	N/A
	Special Education-Regional Tuition 4,5	1,745,668	N/A1	1,850,769	N/A
	Career and Technical Education 4,5	290,105	N/A1	290,105	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	259,490	106,608	240,895	98,96
	Remedial Summer School 5, 10	202,976	N/A1	755,681	N/A
	(Split funded - See SOQ Programs above)	202,976	IN/A I	733,061	IN/A
$\Rightarrow$	Textbooks <sup>8</sup>	1,297,227	532,947	1,286,389	528,494
	Subtotal - Lottery-Funded Programs <sup>3</sup>	12,504,325	4,110,579	13,331,391	4,150,05

\$39,807,060

Total State & Local Funds

\$122,650,696

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
113	HARRISONBURG CITY	4,872.00	4,872.00	5,046.70	5,046.70
	0040 0044 0	FY 2	0042	EV	2014
	2012-2014 Composite Index 0.4274	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	P014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Ollare
⇨	Basic Aid (Net of all Adjustments) 16	12,189,933	9,114,718	13,033,909	9,750,474
	Sales Tax <sup>7</sup>	4,977,963	N/A1	4,453,858	N/A1
⇒	Textbooks 8	Funded in Lott	ery in FY 2013	Funded in Lott	
⇒	Vocational Education	262,232	195,736	271,636	202,754
⇒	Gifted Education	128,327	95,785	132,928	99,220
⇒	Special Education	981,977	732,967	1,017,189	759,250
⇒	Prevention, Intervention, & Remediation	633,264	472,680	655,971	489,630
	·	1,210,733	903,715	1,257,037	938,277
⇒	VRS Retirement (Includes RHCC) 9	, ,	,		<i>'</i>
⇒	Social Security	725,324	541,396	751,333	560,809
□ ➡	Group Life	44,635	33,317	46,236	34,511
	Remedial Summer School 5,10	150,578	N/A1	Funded in Lott	ery in FY 2014
	(Split funded - See Lottery Programs below)	21,304,966	12,090,314	21,620,097	12,834,925
	Subtotal - SOQ Accounts <sup>3</sup>	21,304,300	12,030,314	21,020,037	12,034,323
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	308,174	125,698
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	307,595	N/A1	296,405	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	788	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not runded	0
	Technology - VPSA 6	258,000	51,600	258,000	51,600
	Subtotal - Incentive Accounts <sup>3</sup>	566,383	51,600	862,579	177,298
			·		
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	4,205	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	04 000	N/A1	04 020	N/A1
	School Lunch 5	31,038	N/A1	31,038	N/A1
	Special Education - Homebound <sup>5</sup>	10,504	N/A1 N/A1	10,734	N/A1 N/A1
	Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup>	9,935	N/A1 N/A1	10,011	N/A1
<u> </u>	Subtotal - Categorical Accounts <sup>3</sup>	9,933 <b>51,476</b>	0	55,987	0
	Subiolai - Galegoricai Accounts	31,470	<u> </u>	33,367	

Lottery	/-Funded Programs				
	Foster Care 5	0	N/A1	5,531	N/A1
	At-Risk	853,343	636,952	884,616	660,295
	Virginia Preschool Initiative 11	604,666	451,335	639,022	476,979
⇨	Early Reading Intervention <sup>17</sup>	100,112	74,726	110,838	82,732
	Mentor Teacher Program	6,377	N/A1	6,377	N/A1
	K-3 Primary Class Size Reduction	1,116,450	833,340	1,134,911	847,120
	School Breakfast 5	40,396	N/A1	42,917	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	74,997	55,979	76,870	57,377
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in FY 2013	21,924	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	nave iii i i 2013	21,324	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	905,238	N/A1	1,015,850	N/A1
	Career and Technical Education 4,5	20,381	N/A1	20,381	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	983,952	734,441	991,804	740,302
	Remedial Summer School 5, 10	61,490	N/A1	147,066	N/A1
	(Split funded - See SOQ Programs above)	01,430	IV/AT	147,000	IN/AT
$\Rightarrow$	Textbooks <sup>8</sup>	250,320	186,844	259,296	193,544
	Subtotal - Lottery-Funded Programs <sup>3</sup>	5,025,581	2,973,617	5,365,262	3,058,349
					A
	Total State & Local Funds	\$26,948,406	\$15,115,531	\$27,903,925	\$16,070,572

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
114	HOPEWELL CITY	3,856.52	3,856.52	3,956.62	3,956.62
	2042 2044 Commonite Index	FY 2	1042	FY 2	2014
	2012-2014 Composite Index 0.2376	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otate Onare	1 1 2010 Eddar Gridie	11 2014 Gtate Gridie	1 1 2014 Eodai Oliare
⇒	Basic Aid (Net of all Adjustments) 16	11,721,287	3,652,954	12,198,494	3,801,815
	Sales Tax <sup>7</sup>	3,591,978	N/A1	3,469,623	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇒	Vocational Education	199,934	62,309	205,124	63,926
⇒	Gifted Education	135,250	42,150	138,760	43,244
⇒	Special Education	1,784,708	556,200	1,840,082	573,457
⇒	Prevention, Intervention, & Remediation	808,558	251,985	826,528	257,585
⇒	VRS Retirement (Includes RHCC) 9	1,352,497	421,502	1,390,619	433,383
⇒	Social Security	811,498	252,901	832,561	259,466
⇒	Group Life	49,984	15,577	51,281	15,982
7	Remedial Summer School 5, 10	,			•
	(Split funded - See Lottery Programs below)	99,861	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	20,555,555	5,255,578	20,953,072	5,448,858
Incentiv	ve Programs:	Mad Foundari	I In EV 0040	200 500	50.540
	Compensation Supplement 15	Not Funded		308,569	52,549
	Academic Year Governor's School <sup>4</sup> Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs <sup>13</sup>	234,149	N/A1	215,512	N/A1
	(Split funded - See Lottery Programs below)	201,110	1971	210,012	1477
	EpiPen Grants 14	689	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative	Not Funded	in FY 2013	0	0
	Technology - VPSA 6	206,000	41,200	319,200	63,840
	Subtotal - Incentive Accounts <sup>3</sup>	440,838	41,200	843,281	116,389
Catago	rical Programs:				
Categor	Adult Education <sup>5</sup>	0	N/A1	6,684	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0,004	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	24,525	N/A1	24,525	N/A1
	Special Education - Homebound <sup>5</sup>	17,316	N/A1	13,475	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
1	Subtotal - Categorical Accounts <sup>3</sup>	41,841	0	44,684	0

Lottery	/-Funded Programs				
	Foster Care 5	20,570	N/A1	25,087	N/A1
	At-Risk	1,009,381	314,571	1,036,135	322,909
	Virginia Preschool Initiative 11	576,374	179,625	649,565	202,435
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	123,775	38,574	114,254	35,607
	Mentor Teacher Program	4,660	N/A1	4,660	N/A1
	K-3 Primary Class Size Reduction	1,142,298	355,994	1,184,287	369,080
	School Breakfast 5	19,525	N/A1	21,162	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	95,096	29,636	92,602	28,859
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs 13	Funded in Incentive in FY 2013		15,940	N/A1
	(Split funded - See Incentive Programs above)			10,540	14/741
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	7,114	N/A1	7,114	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	81,825	25,501	79,552	24,792
	Remedial Summer School 5, 10	40,779	N/A1	106,381	N/A1
	(Split funded - See SOQ Programs above)	40,173	14/7(1	100,001	14// (1
⇨	Textbooks <sup>8</sup>	263,825	82,220	270,673	84,355
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,400,939	1,026,121	3,623,129	1,068,037
					<u> </u>
	Total State & Local Funds	\$24,439,173	\$6,322,899	\$25,464,166	\$6,633,284

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

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<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
115	LYNCHBURG CITY	8,100.55	8,100.55	8,155.12	8,155.12
	2012 2014 Composite Index	FY 2	012	EV (	2014
	2012-2014 Composite Index 0.3727	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaro	1 1 2010 20001 Onaro	11 2014 Glate Gliaic	1 1 2014 20001 Ondro
⇨	Basic Aid (Net of all Adjustments) 16	20,076,545	11,935,077	19,831,810	11,789,191
	Sales Tax <sup>7</sup>	8,779,190	N/A1	9,478,108	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	284,563	169,068	286,480	170,207
⇨	Gifted Education	233,748	138,877	235,323	139,813
⇨	Special Education	2,225,686	1,322,355	2,286,721	1,358,618
⇨	Prevention, Intervention, & Remediation	1,178,902	700,425	1,186,844	705,144
⇨	VRS Retirement (Includes RHCC) 9	2,230,768	1,325,374	2,250,911	1,337,342
⇨	Social Security	1,336,428	794,017	1,350,547	802,405
⇨	Group Life	86,385	51,324	86,967	51,670
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	123,248	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	36,555,463	16,436,517	36,993,711	16,354,390
-					
Incentiv	ve Programs:	Not Funded	- EV 2042	508,716	405.404
	Compensation Supplement 15	281,418	III F Y 2013 N/A1	,	165,161 N/A1
	Academic Year Governor's School 4 Additional Assistance with Retirement,	281,418	IN/AT	303,742	IN/AT
	Inflation & Preschool Costs 13	468,992	N/A1	434,219	N/A1
	(Split funded - See Lottery Programs below)	,		,	
	EpiPen Grants 14	1,969	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	622,000	108,800	786,400	141,680
	Subtotal - Incentive Accounts <sup>3</sup>	1,374,379	108,800	2,033,077	306,841
Catego	rical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	19,175	N/A1
	Virtual Virginia <sup>5</sup>	o	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	45,904	N/A1	45,904	N/A1
	Special Education - Homebound <sup>5</sup>	200,898	N/A1	199,896	N/A1
	Special Education - State-Operated Programs 5	856,806	N/A1	868,633	N/A1
	Special Education - Jails <sup>5</sup>	175,944	N/A1	194,728	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	1,279,553	0	1,328,337	0

\$46,615,903

\$19,589,186

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	67,504	N/A1	70,037	N/A1
	At-Risk	1,226,865	728,922	1,236,110	734,414
	Virginia Preschool Initiative 11	1,215,707	722,292	1,215,707	722,292
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	146,887	87,271	164,513	97,743
	Mentor Teacher Program	6,623	N/A1	6,623	N/A1
	K-3 Primary Class Size Reduction	1,587,611	943,253	1,616,146	960,207
	School Breakfast 5	31,008	N/A1	29,826	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	126,180	74,968	130,376	77,461
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		32,117	N/A1
	Alternative Education 4,5	273,633	N/A1	285,868	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	703,496	N/A1	721,465	N/A1
	Career and Technical Education 4,5	42,990	N/A1	42,990	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	80,790	48,000	106,224	63,111
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	50,329	N/A1	120,169	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	455,961	270,902	459,032	272,727
	Subtotal - Lottery-Funded Programs <sup>3</sup>	6,039,160	2,875,608	6,260,778	2,927,955

\$19,420,925

Total State & Local Funds

\$45,248,554

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
116	MARTINSVILLE CITY	2,130.84	2,130.84	2,125.42	2,125.42
	2012-2014 Composite Index	FY 2	0013	EV <sup>4</sup>	2014
	0.2175	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01010 011010		1120110000000	112011200
₽	Basic Aid (Net of all Adjustments) 16	6,696,474	1,861,337	6,704,092	1,863,573
	Sales Tax <sup>7</sup>	1,936,518	N/A1	1,916,546	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	155,067	43,102	154,672	42,992
⇨	Gifted Education	76,700	21,319	76,504	21,265
⇨	Special Education	960,412	266,952	992,895	275,980
⇨	Prevention, Intervention, & Remediation	470,202	130,695	469,006	130,363
⇨	VRS Retirement (Includes RHCC) 9	777,000	215,971	778,350	216,347
⇨	Social Security	465,200	129,305	465,680	129,438
⇨	Group Life	28,345	7,879	29,937	8,321
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	116,422	N/A1	Funded in Lot	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	11,682,340	2,676,560	11,587,682	2,688,279
Incentiv	ve Programs:	Alad Francisco	I In EV 0040	470 500	00.040
	Compensation Supplement 15	Not Funded		172,580	26,213
	Academic Year Governor's School 4 Additional Assistance with Retirement,	Ü	N/A1	0	N/A1
	Inflation & Preschool Costs 13	124,954	N/A1	115,422	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	
	Early Reading Specialists Initiative	Not Funded		46,421	12,903
	Technology - VPSA 6	154,000	30,800	222,400	44,480
	Subtotal - Incentive Accounts <sup>3</sup>	279,348	30,800	556,823	83,596
Catego	rical Programs:				
Gutogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	14,641	N/A1	14,641	N/A1
	Special Education - Homebound <sup>5</sup>	11,663	N/A1	16,017	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	129	N/A1	200	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	26,434	0	30,859	0

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	19,906	N/A1	21,197	N/A1
	At-Risk	554,624	154,161	554,285	154,066
	Virginia Preschool Initiative 11	342,735	95,265	323,955	90,045
⇨	Early Reading Intervention <sup>17</sup>	53,747	14,939	58,633	16,297
	Mentor Teacher Program	1,717	N/A1	1,717	N/A1
	K-3 Primary Class Size Reduction	626,910	174,253	683,412	189,958
	School Breakfast 5	18,087	N/A1	17,485	N/A1
⇨	SOL Algebra Readiness 17	57,468	15,974	52,698	14,648
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	8,537	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	nave mi i i 2013	0,557	IVAI
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	22,115	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	77,051	N/A1	81,875	N/A1
	Career and Technical Education 4,5	5,709	N/A1	5,709	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	73,717	20,490	73,717	20,490
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	47,542	N/A1	147,679	N/A1
⇨	Textbooks <sup>8</sup>	149,614	41,586	149,234	41,480
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,050,943	516,668	2,195,850	526,984
		• • • • • • • • • • • • • • • • • • • •	*		
	Total State & Local Funds	\$14,039,064	\$3,224,028	\$14,371,214	\$3,298,859

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
117	NEWPORT NEWS CITY	27,589.65	27,589.65	27,668.34	27,668.34
	2012-2014 Composite Index	FY 2	013	EV 4	2014
	0.2934	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:			1120110000000	1120112000.010.0
₽	Basic Aid (Net of all Adjustments) 16	78,840,726	32,740,058	79,547,270	33,033,427
	Sales Tax <sup>7</sup>	27,877,209	N/A1	27,385,765	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇨	Vocational Education	857,773	356,171	860,220	357,187
⇨	Gifted Education	896,763	372,361	899,321	373,423
⇨	Special Education	11,443,475	4,751,650	11,573,866	4,805,791
⇨	Prevention, Intervention, & Remediation	3,937,959	1,635,150	3,949,191	1,639,814
⇨	VRS Retirement (Includes RHCC) 9	8,694,702	3,610,282	8,739,051	3,628,697
⇨	Social Security	5,205,124	2,161,312	5,239,520	2,175,595
⇨	Group Life	331,412	137,612	332,358	138,004
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	466,447	N/A1	Funded in Lot	·
	Subtotal - SOQ Accounts <sup>3</sup>	138,551,590	45,764,596	138,526,562	46,151,938
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		1,977,680	448,737
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs <sup>13</sup>	1,613,866	N/A1	1,463,914	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	4,037	N/A1	Not Funded	Lin EV 2014
	Early Reading Specialists Initiative	Not Funded		Not Funded	1111 F 1 2014
	Technology - VPSA 6	1,298,000	249,200	1,442,800	278,160
	Subtotal - Incentive Accounts <sup>3</sup>	2,915,904	249,200	4,884,394	726,897
		, ,	·	, ,	,
Catego	rical Programs:				
	Adult Education 5	48,524	N/A1	28,077	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	168,898	N/A1	168,898	N/A1
	Special Education - Homebound <sup>5</sup>	131,550	N/A1	152,528	N/A1
	Special Education - State-Operated Programs 5	1,280,462	N/A1	1,241,146	N/A1
	Special Education - Jails <sup>5</sup>	13,454	N/A1	14,422	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	1,642,888	0	1,605,071	0

\$168,155,232

\$54,106,437

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

158,071	3,071 N/A1	99,112	N/A1
3,615,827	5,827 1,501,392	3,629,124	1,506,913
4,905,217	5,217 2,036,783	4,905,217	2,036,783
458,864	3,864 190,533	575,786	239,082
24,283	I,283 N/A1	24,283	N/A1
5,215,765	5,765 2,165,731	5,382,831	2,235,101
157,323	7,323 N/A1	179,914	N/A1
433,535	3,535 180,016	433,640	180,059
1	'		
Funded in Incentive in I	Incentive in FY 2013	108,278	N/A1
969,987	9,987 N/A1	998,243	N/A1
63,145	3,145 N/A1	47,152	N/A1
3,624,774	I,774 N/A1	3,398,393	N/A1
280,220	),220 N/A1	280,220	N/A1
0	0 N/A1	0	N/A1
657,665	7,665 273,081	725,496	301,246
214,363	1,363 N/A1	597,254	N/A1
1,749,273	9,273 726,347	1,754,262	728,418
22,528,311	3,311 7,073,883	23,139,205	7,227,602
		· · ·	

\$53,087,679

Total State & Local Funds

\$165,638,694

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
118	NORFOLK CITY	30,259.82	30,259.82	29,858.91	29,858.91
	2012-2014 Composite Index	FY 2	0013	EV 4	2014
	0.3102	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01410 011410		1120110000000	1120112000.010.0
⇨	Basic Aid (Net of all Adjustments) 16	81,877,125	36,827,833	81,304,247	36,570,690
	Sales Tax <sup>7</sup>	31,819,737	N/A1	30,803,464	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	1,398,506	628,902	1,379,977	620,570
⇨	Gifted Education	960,168	431,783	947,447	426,063
⇨	Special Education	10,687,091	4,805,937	10,669,078	4,797,837
⇨	Prevention, Intervention, & Remediation	4,967,827	2,234,010	4,902,009	2,204,412
⇨	VRS Retirement (Includes RHCC) 9	9,288,585	4,177,035	9,186,118	4,130,956
⇨	Social Security	5,573,151	2,506,221	5,499,313	2,473,016
⇨	Group Life	354,845	159,572	350,143	157,458
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	526,123	N/A1	Funded in Lot	•
	Subtotal - SOQ Accounts 3	147,453,158	51,771,293	145,041,796	51,381,002
Incentiv	ve Programs:	A	I = 514.0040	0.040.000	500 447
	Compensation Supplement 15	Not Funded		2,043,323	502,117
	Academic Year Governor's School  Additional Assistance with Retirement,	991,070	N/A1	975,092	N/A1
	Inflation & Preschool Costs <sup>13</sup>	2,089,089	N/A1	1,910,082	N/A1
	(Split funded - See Lottery Programs below)	5.000	N1/A4	Not Funded	Lin EV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	5,022 <b>Not Funde</b> d	N/A1	122,765	
	Technology - VPSA 6	1,714,000	327,200	1,654,400	315,280
	Subtotal - Incentive Accounts <sup>3</sup>	4,799,180	327,200	6,705,662	872,604
	Custotal incentive Accounts	.,,	<del></del>	3,. 33,00	
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	49,557	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	188,285	N/A1	188,285	N/A1
	Special Education - Homebound <sup>5</sup>	145,814	N/A1	95,908	N/A1
	Special Education - State-Operated Programs 5	3,151,025	N/A1	3,337,673	N/A1
<u> </u>	Special Education - Jails <sup>5</sup>	198,011	N/A1	182,794	N/A1
<u></u>	Subtotal - Categorical Accounts <sup>3</sup>	3,683,135	0	3,854,217	0

\$185,627,354

\$62,996,549

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	95,423	N/A1	146,907	N/A1
	At-Risk	5,592,100	2,514,743	5,523,500	2,483,893
	Virginia Preschool Initiative 11	7,561,588	3,400,413	7,561,588	3,400,413
⇨	Early Reading Intervention <sup>17</sup>	637,473	286,669	678,392	305,070
	Mentor Teacher Program	26,245	N/A1	26,245	N/A1
	K-3 Primary Class Size Reduction	6,789,535	3,053,224	7,288,898	3,277,785
	School Breakfast 5	167,351	N/A1	181,203	N/A1
⇨	SOL Algebra Readiness 17	548,648	246,725	542,187	243,819
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		141,279	N/A1
	Alternative Education 4,5	506,339	N/A1	521,187	N/A1
	ISAEP	62,869	N/A1	62,869	N/A1
	Special Education-Regional Tuition 4,5	4,194,027	N/A1	4,163,121	N/A1
	Career and Technical Education 4,5	238,012	N/A1	238,012	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	418,697	188,286	446,664	200,863
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	214,848	N/A1	655,487	N/A1
⇒	Textbooks <sup>8</sup>	1,872,954	842,259	1,848,140	831,100
	Subtotal - Lottery-Funded Programs <sup>3</sup>	28,926,108	10,532,319	30,025,678	10,742,943

\$62,630,812

Total State & Local Funds

\$184,861,582

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
119	NORTON CITY	868.22	868.22	823.70	823.70
	2012-2014 Composite Index	FY 2	013	EV 4	2014
	0.3274	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standar	ds of Quality Programs:	11201001000		1120110000000	
$\Rightarrow$	Basic Aid (Net of all Adjustments) 16	2,499,109	1,216,486	2,345,542	1,141,745
	Sales Tax <sup>7</sup>	582,963	N/A1	599,066	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013		tery in FY 2014
⇨	Vocational Education	33,286	16,203	31,579	15,372
⇒	Gifted Education	26,862	13,076	25,485	12,405
⇒	Special Education	377,825	183,913	388,922	189,315
⇒	Prevention, Intervention, & Remediation	95,186	46,334	89,751	43,688
⇒	VRS Retirement (Includes RHCC) 9	268,624	130,757	258,728	125,940
⇨	Social Security	161,174	78,454	155,126	75,510
⇨	Group Life	9,927	4,832	9,972	4,854
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	7,681	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	4,062,637	1,690,055	3,904,171	1,608,829
Incentiv	ve Programs:	Not Funded	- EV 2042	F7 200	45.040
	Compensation Supplement 15	Not Funded 0	III F Y 2013 N/A1	57,300	15,242
	Academic Year Governor's School 4 Additional Assistance with Retirement,	U	IN/A I	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	7,385	N/A1	6,451	N/A1
	(Split funded - See Lottery Programs below)	·			
	EpiPen Grants 14	197	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	102,000	20,400	102,000	20,400
	Subtotal - Incentive Accounts <sup>3</sup>	109,582	20,400	165,751	35,642
Categor	rical Programs:				
Categor	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	o	N/A1	0	N/A1
	School Lunch <sup>5</sup>	4,955	N/A1	4,955	N/A1
	Special Education - Homebound <sup>5</sup>	4,369	N/A1	7,540	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	9,324	0	12,495	0

\$4,481,824

\$1,820,163

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	2,671	N/A1	18,331	N/A1
	At-Risk	101,064	49,195	96,127	46,792
	Virginia Preschool Initiative 11	56,498	27,501	60,534	29,466
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	14,699	7,155	14,699	7,155
	Mentor Teacher Program	981	N/A1	981	N/A1
	K-3 Primary Class Size Reduction	140,159	68,225	123,355	60,045
	School Breakfast 5	0	N/A1	0	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	12,899	6,279	12,899	6,279
	Additional Assistance with Retirement,	·			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		477	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	4,461	N/A1	4,461	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	4,010	1,952	3,609	1,757
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	3,136	N/A1	6,363	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	52,399	25,506	49,712	24,198
	Subtotal - Lottery-Funded Programs <sup>3</sup>	400,836	185,813	399,407	175,692

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$4,582,378

\$1,896,268

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
120	PETERSBURG CITY	4,029.69	4,029.69	4,056.06	4,056.06
	2042 2044 Commonite Index	FY 2	0043	EV	2014
	2012-2014 Composite Index 0.2516	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaro	1 1 20 10 200ai Oliai O	TT 2014 Glato Gliaro	1 1 2014 20001 Onu10
⇨	Basic Aid (Net of all Adjustments) 16	12,069,016	4,057,463	12,196,718	4,100,529
	Sales Tax <sup>7</sup>	4,303,888	N/A1	4,298,861	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	422,215	141,942	424,978	142,871
⇨	Gifted Education	138,728	46,638	139,636	46,943
⇨	Special Education	1,839,650	618,461	1,854,724	623,528
⇨	Prevention, Intervention, & Remediation	1,206,328	405,548	1,214,222	408,202
⇨	VRS Retirement (Includes RHCC) 9	1,477,752	496,796	1,487,422	500,047
⇒	Social Security	883,635	297,064	889,418	299,008
⇒	Group Life	54,285	18,250	54,640	18,369
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	154,581	N/A1	Funded in Lott	•
	Subtotal - SOQ Accounts <sup>3</sup>	22,550,078	6,082,162	22,560,619	6,139,497
Incentiv	ve Programs:	No. Complete	I In EV 0040	007.000	04.044
	Compensation Supplement 15	Not Funded		337,022	61,914
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	324,722	N/A1	286,298	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	886	N/A1	Not Funded	
	Early Reading Specialists Initiative	Not Funded		44,398	14,926
	Technology - VPSA 6	414,000	77,600	386,800	72,160
	Subtotal - Incentive Accounts <sup>3</sup>	739,608	77,600	1,054,518	149,000
Catego	rical Programs:				
Gulogo	Adult Education <sup>5</sup>	0	N/A1	8,748	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	23,069	N/A1	23,069	N/A1
	Special Education - Homebound <sup>5</sup>	31,977	N/A1	36,316	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	83,327	N/A1	84,690	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	138,373	0	152,823	0

Lottery	r-Funded Programs				
	Foster Care 5	15,695	N/A1	7,191	N/A1
	At-Risk	1,286,700	432,568	1,297,361	436,152
	Virginia Preschool Initiative 11	880,118	295,881	880,118	295,881
⇨	Early Reading Intervention <sup>17</sup>	100,473	33,777	142,531	47,917
	Mentor Teacher Program	3,679	N/A1	3,679	N/A1
	K-3 Primary Class Size Reduction	1,526,074	513,041	1,631,223	548,391
	School Breakfast 5	9,236	N/A1	9,807	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	103,029	34,637	93,349	31,382
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Ince	ntive in FY 2013	21,176	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	luve III I 2013	21,170	IV/AT
	Alternative Education 4,5	138,677	N/A1	142,077	N/A1
	ISAEP	28,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	29,807	N/A1	0	N/A1
	Career and Technical Education 4,5	86,939	N/A1	86,939	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	102,634	34,504	94,155	31,653
	Remedial Summer School 5, 10	63,125	N/A1	248,503	N/A1
	(Split funded - See SOQ Programs above)	00,120	14711	210,000	14// (1
⇨	Textbooks <sup>8</sup>	270,610	90,975	272,380	91,570
	Subtotal - Lottery-Funded Programs <sup>3</sup>	4,645,372	1,435,383	4,954,065	1,482,946
		4			<u> </u>
	Total State & Local Funds	\$28,073,430	\$7,595,145	\$28,722,025	\$7,771,443

<sup>1 &</sup>quot;N/A" = no local match required for this program.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

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August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
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<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

Standards of Quality P  ⇒ Basic Aid (Ne Sales Tax 7  ⇒ Textbooks 8  ⇒ Vocational Ed ⇒ Gifted Educat ⇒ Special Educat ⇒ Prevention, In ⇒ VRS Retireme ⇒ Social Securit ⇒ Group Life Remedial Sum (Split funded -	ducation tion ation htervention, & Remediation ent (Includes RHCC) 9	Unadjusted ADM <sup>2</sup> 14,214.78  FY 2  FY 2013 State Share  41,221,187 14,299,192  Funded in Lotte 875,382 473,736 6,199,762 2,275,992 4,675,568 2,801,221	FY 2013 Local Share 15,684,510 N/A1	Unadjusted ADM <sup>2</sup> 14,078.63  FY 2  FY 2014 State Share  40,712,351 14,376,035  Funded in Lott 866,997 469,199 6,150,580 2,254,193	FY 2014 Local Share  15,490,895 N/A1
Standards of Quality P  ⇒ Basic Aid (Ne Sales Tax 7  ⇒ Textbooks 8  ⇒ Vocational Ed ⇒ Gifted Educat ⇒ Special Educa ⇒ Prevention, In ⇒ VRS Retireme ⇒ Social Securit ⇒ Group Life Remedial Sum (Split funded -	2014 Composite Index 0.2755 Programs: et of all Adjustments)  ducation tion ation hetervention, & Remediation ent (Includes RHCC)  ty	FY 2 FY 2013 State Share  41,221,187 14,299,192 Funded in Lott 875,382 473,736 6,199,762 2,275,992 4,675,568 2,801,221	013 FY 2013 Local Share 15,684,510 N/A1 ery in FY 2013 332,875 180,144 2,357,535 865,474	FY 2 FY 2014 State Share  40,712,351 14,376,035 Funded in Lott 866,997 469,199 6,150,580 2,254,193	2014 FY 2014 Local Share  15,490,895 N/A1  Arry in FY 2014  329,686  178,418  2,338,834
Standards of Quality P  Basic Aid (Ne Sales Tax  Textbooks  Vocational Ed Special Educat Special Educat Special Securit Social Securit Remedial Sum (Split funded -  Incentive Programs: Compensation Academic Yea Additional Assi Inflation & Pres (Split funded -	0.2755 Programs: et of all Adjustments) 16 ducation tion ation htervention, & Remediation ent (Includes RHCC) 9 ty	FY 2013 State Share  41,221,187 14,299,192 Funded in Lott 875,382 473,736 6,199,762 2,275,992 4,675,568 2,801,221	FY 2013 Local Share  15,684,510 N/A1  ery in FY 2013  332,875 180,144 2,357,535 865,474	FY 2014 State Share  40,712,351 14,376,035 Funded in Lott 866,997 469,199 6,150,580 2,254,193	15,490,895 N/A1 Rery in FY 2014 329,686 178,418 2,338,834
Standards of Quality P  Basic Aid (Ne Sales Tax  Textbooks  Vocational Ed Special Educat Special Educat Special Securit Social Securit Remedial Sum (Split funded -  Incentive Programs: Compensation Academic Yea Additional Assi Inflation & Pres (Split funded -	0.2755 Programs: et of all Adjustments) 16 ducation tion ation htervention, & Remediation ent (Includes RHCC) 9 ty	FY 2013 State Share  41,221,187 14,299,192 Funded in Lott 875,382 473,736 6,199,762 2,275,992 4,675,568 2,801,221	FY 2013 Local Share  15,684,510 N/A1  ery in FY 2013  332,875 180,144 2,357,535 865,474	FY 2014 State Share  40,712,351 14,376,035 Funded in Lott 866,997 469,199 6,150,580 2,254,193	15,490,895 N/A1 Rery in FY 2014 329,686 178,418 2,338,834
Basic Aid (Ne Sales Tax 7  □ Textbooks 8  □ Vocational Ed  □ Gifted Educat  □ Special Educat  □ Prevention, In  □ VRS Retireme  □ Social Securit  □ Group Life  Remedial Sum (Split funded -  Incentive Programs:  Compensation  Academic Yea  Additional Assi  Inflation & Pres (Split funded -	Programs:  at of all Adjustments)  ducation tion ation attervention, & Remediation ent (Includes RHCC)  ty	41,221,187 14,299,192 Funded in Lott 875,382 473,736 6,199,762 2,275,992 4,675,568 2,801,221	15,684,510 N/A1 ery in FY 2013 332,875 180,144 2,357,535 865,474	40,712,351 14,376,035 <b>Funded in Lott</b> 866,997 469,199 6,150,580 2,254,193	15,490,895 N/A1 Pery in FY 2014 329,686 178,418 2,338,834
Basic Aid (Ne Sales Tax 7  □ Textbooks 8  □ Vocational Ed  □ Gifted Educat  □ Special Educat  □ Prevention, In  □ VRS Retireme  □ Social Securit  □ Group Life  Remedial Sum (Split funded -  Incentive Programs:  Compensation  Academic Yea  Additional Assi  Inflation & Pres (Split funded -	ducation tion ation htervention, & Remediation ent (Includes RHCC) 9	14,299,192 Funded in Lott 875,382 473,736 6,199,762 2,275,992 4,675,568 2,801,221	N/A1 ery in FY 2013 332,875 180,144 2,357,535 865,474	14,376,035  Funded in Lott  866,997  469,199  6,150,580  2,254,193	N/A1 tery in FY 2014 329,686 178,418 2,338,834
□ Textbooks 8     □ Vocational Ed     □ Gifted Educat     □ Special Educa     □ Prevention, In     □ VRS Retireme     □ Social Securit     □ Group Life     Remedial Sum     (Split funded -    Incentive Programs:	tion ation ntervention, & Remediation ent (Includes RHCC) <sup>9</sup> ty	Funded in Lott 875,382 473,736 6,199,762 2,275,992 4,675,568 2,801,221	ery in FY 2013 332,875 180,144 2,357,535 865,474	Funded in Lott 866,997 469,199 6,150,580 2,254,193	329,686 178,418 2,338,834
□ Vocational Ed     □ Gifted Educat     □ Special Educa     □ Prevention, In     □ VRS Retireme     □ Social Securit     □ Group Life     Remedial Sum     (Split funded -    Incentive Programs:	tion ation ntervention, & Remediation ent (Includes RHCC) <sup>9</sup> ty	875,382 473,736 6,199,762 2,275,992 4,675,568 2,801,221	332,875 180,144 2,357,535 865,474	866,997 469,199 6,150,580 2,254,193	329,686 178,418 2,338,834
⇔ Gifted Educat     ⇒ Special Educa     ⇔ Prevention, In     ⇔ VRS Retireme     ⇔ Social Securit     ⇔ Group Life     Remedial Sum     (Split funded -  Incentive Programs:     Compensation     Academic Yea     Additional Assi     Inflation & Pres     (Split funded -	tion ation ntervention, & Remediation ent (Includes RHCC) <sup>9</sup> ty	473,736 6,199,762 2,275,992 4,675,568 2,801,221	180,144 2,357,535 865,474	469,199 6,150,580 2,254,193	178,418 2,338,834
➡       Special Education         ➡       Prevention, In         ➡       VRS Retireme         ➡       Social Securit         ➡       Group Life         Remedial Sum       (Split funded -         (Split funded -       Compensation         Academic Yea       Additional Assi         Inflation & Press       (Split funded -	ation ntervention, & Remediation ent (Includes RHCC) <sup>9</sup> ty	6,199,762 2,275,992 4,675,568 2,801,221	2,357,535 865,474	6,150,580 2,254,193	2,338,834
□ Prevention, In     □ VRS Retireme     □ Social Securit     □ Group Life     Remedial Sum     (Split funded -  Incentive Programs:     Compensation     Academic Yea     Additional Assi     Inflation & Pres     (Split funded -	ntervention, & Remediation ent (Includes RHCC) <sup>9</sup> ty	2,275,992 4,675,568 2,801,221	865,474	2,254,193	, , , , , , , , , , , , , , , , , , ,
□	ent (Includes RHCC) 9 ty	4,675,568 2,801,221	· · · · · · · · · · · · · · · · · · ·	' '	857 184
	ty	2,801,221	1,777,942		007,104
Remedial Sum (Split funded -  Incentive Programs:  Compensation  Academic Yea  Additional Assi Inflation & Pres (Split funded -	•	, ,		4,630,785	1,760,913
Remedial Sum (Split funded -  Incentive Programs: Compensation Academic Yea Additional Assi Inflation & Pres (Split funded -	omor Sahaal <sup>5, 10</sup>		1,065,199	2,774,391	1,054,996
Incentive Programs:  Compensation  Academic Yea  Additional Assi  Inflation & Pres  (Split funded -	mor Cohool 5, 10	175,076	66,575	173,399	65,937
Compensation  Academic Yea  Additional Assi  Inflation & Pres  (Split funded -	See Lottery Programs below)	127,745	N/A1	Funded in Lott	ery in FY 2014
Compensation  Academic Yea  Additional Assi  Inflation & Pres  (Split funded -	Subtotal - SOQ Accounts 3	73,124,861	22,330,254	72,407,930	22,076,863
Compensation  Academic Yea  Additional Assi  Inflation & Pres  (Split funded -		1			
Academic Yea Additional Assi Inflation & Pres (Split funded -		Not Funded	in EV 2012	1,059,894	220,239
Additional Assi Inflation & Pres (Split funded -		Not Funded 0	M F 1 2013 N/A1	1,059,694	220,239 N/A1
Inflation & Pres (Split funded -	istance with Retirement,	U	IV/AT	O .	IN/AT
	school Costs 13	812,752	N/A1	739,001	N/A1
EpiPen Grants	See Lottery Programs below)				
		2,265	N/A1	Not Funded	in FY 2014
	Specialists Initiative	Not Funded		0	0
<u>Technology -</u>	•	674,000	134,800	840,800	168,160
	Subtotal - Incentive Accounts 3	1,489,017	134,800	2,639,695	388,399
Categorical Programs:	<u> </u>				
Adult Educatio		134,399	N/A1	46,635	N/A1
Virtual Virginia	a <sup>5</sup>	0	N/A1	0	N/A1
American India	an Treaty Commitment 5	0	N/A1	0	N/A1
School Lunch	5	75,774	N/A1	75,774	N/A1
Special Educa	4:a.a.	113,029	N/A1	119,975	N/A1
		0	N/A1	0	N/A1
Special Educa	tion - State-Operated Programs <sup>5</sup>	78,492	N/A1	80,996	N/A1
Sul	ntion - State-Operated Programs <sup>5</sup> ntion - Jails <sup>5</sup>	401,694	0	323,381	0

\$88,670,631

\$26,312,095

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	115,259	N/A1	149,350	N/A1
	At-Risk	2,553,902	971,153	2,531,634	962,685
	Virginia Preschool Initiative 11	2,690,793	1,023,207	2,690,793	1,023,207
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	334,770	127,300	436,559	166,007
	Mentor Teacher Program	9,811	N/A1	9,811	N/A1
	K-3 Primary Class Size Reduction	3,222,337	1,225,333	3,241,739	1,232,711
	School Breakfast 5	43,769	N/A1	27,391	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	263,996	100,388	259,257	98,586
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		54,660	N/A1
	Alternative Education 4, 5	0	N/A1	0	N/A1
	ISAEP	39,293	N/A1	39,293	N/A1
	Special Education-Regional Tuition 4,5	2,766,779	N/A1	2,682,203	N/A1
	Career and Technical Education 4,5	16,754	N/A1	16,754	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	57,454	21,848	41,038	15,605
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	52,166	N/A1	203,900	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	924,094	351,398	915,243	348,032
	Subtotal - Lottery-Funded Programs <sup>3</sup>	13,091,178	3,820,627	13,299,626	3,846,833

\$26,285,681

Total State & Local Funds

\$88,106,749

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
122	RADFORD CITY	1,534.61	1,534.61	1,568.62	1,568.62
	2012 2011 2	EV	2040	EV	2014
	2012-2014 Composite Index 0.2630	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	r i zu i s Locai Silaie	1 1 2014 State Share	1 1 2014 Local Share
⇨	Basic Aid (Net of all Adjustments) 16	4,619,147	1,649,376	4,859,516	1,735,124
	Sales Tax <sup>7</sup>	1,192,951	N/A1	1,353,905	N/A1
⇒	Textbooks 8	Funded in Lott	·	Funded in Lot	
⇒	Vocational Education	96,136	34,306	98,266	35,067
⇒	Gifted Education	52,026	18,566	53,179	18,977
⇒	Special Education	730,631	260,727	746,823	266,505
⇒	Prevention, Intervention, & Remediation	145,900	52,065	147,977	52,806
	·	· ·	•		•
□□	VRS Retirement (Includes RHCC) 9	518,001	184,850	529,481	188,947
⇒	Social Security	309,896	110,587	317,920	113,450
⇒	Group Life	19,227	6,861	19,653	7,013
	Remedial Summer School 5, 10	12,376	N/A1	Funded in Lot	ery in FY 2014
	(Split funded - See Lottery Programs below)	•	2 247 220		-
	Subtotal - SOQ Accounts <sup>3</sup>	7,696,291	2,317,338	8,126,720	2,417,889
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	116,005	22,622
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup>	87,618	N/A1	80,450	N/A1
	(Split funded - See Lottery Programs below)	204	N1/A4	Not Fundos	Lin FV 2044
	EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative	394 <b>Not Funded</b>	N/A1	Not Funded	IN FY 2014
	Technology - VPSA 6	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts <sup>3</sup>	242,011	30,800	350,455	53,422
	Subtotal - Incentive Accounts	2-12,011	00,000	000,100	55,122
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	1,517	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	7,869	N/A1	7,869	N/A1
	Special Education - Homebound <sup>5</sup>	7,376	N/A1	19,579	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	15,244	0	28,965	0

\$9,086,615

\$2,654,583

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	39,959	N/A1	4,064	N/A1
	At-Risk	131,343	46,870	139,730	49,863
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	20,709	7,390	23,010	8,211
	Mentor Teacher Program	491	N/A1	491	N/A1
	K-3 Primary Class Size Reduction	202,233	72,167	205,534	73,345
	School Breakfast 5	6,480	N/A1	6,089	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	21,147	7,546	23,557	8,406
	Additional Assistance with Retirement,	·			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	5,950	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	8,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	21,176	N/A1	21,176	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	11,865	4,234	18,017	6,429
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	5,054	N/A1	21,265	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	101,485	36,215	103,734	37,018
	Subtotal - Lottery-Funded Programs <sup>3</sup>	570,801	174,422	580,475	183,272

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$8,524,347

\$2,522,560

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
123	RICHMOND CITY	21,625.90	21,625.90	21,786.53	21,786.53
	0040 0044 0	FY 2	042	EV	2014
	2012-2014 Composite Index 0.4779	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Silare	1 1 2014 State Share	1 1 2014 Local Share
⇨	Basic Aid (Net of all Adjustments) 16	45,506,125	41,680,285	46,187,470	42,296,462
	Sales Tax 7	23,941,630	N/A1	23,565,072	N/A1
⇒	Textbooks 8	Funded in Lott			tery in FY 2014
⇒	Vocational Education	688,744	630,436	693,860	635,119
⇒	Gifted Education	519,381	475,411	523,238	478,942
⇒	Special Education	10,342,448	9,466,876	10,442,018	9,558,017
⇒	Prevention, Intervention, & Remediation	3,748,573	3,431,226	3,776,416	3,456,712
⇒	VRS Retirement (Includes RHCC) 9	5,803,514	5,312,199	5,846,620	5,351,656
⇒	Social Security	3,477,592	3,183,185	3,503,422	3,206,829
	Group Life				197,824
⇒	•	214,527	196,365	216,120	197,824
	Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)	612,316	N/A1	Funded in Lott	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	94,854,850	64,375,983	94,754,236	65,181,561
		· ·			
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		1,312,383	656,437
	Academic Year Governor's School 4 Additional Assistance with Retirement,	1,808,574	N/A1	1,826,822	N/A1
	Inflation & Preschool Costs <sup>13</sup>	1,651,427	N/A1	1,488,845	N/A1
	(Split funded - See Lottery Programs below)	,,	·	,,	
	EpiPen Grants <sup>14</sup>	5,416	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		30,973	28,351
	Technology - VPSA 6	1,662,000	322,000	1,913,600	372,320
	Subtotal - Incentive Accounts <sup>3</sup>	5,127,416	322,000	6,572,623	1,057,108
Catego	rical Programs:				
Catego	Adult Education <sup>5</sup>	123,265	N/A1	48,870	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	123,101	N/A1	123,101	N/A1
	Special Education - Homebound <sup>5</sup>	93,873	N/A1	71,109	N/A1
	Special Education - State-Operated Programs	3,992,721	N/A1	4,532,622	N/A1
	Special Education - Jails <sup>5</sup>	182,753	N/A1	194,439	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	4,515,712	0	4,970,141	0

ottery	y-Funded Programs				
	Foster Care <sup>5</sup>	184,682	N/A1	126,465	N/A1
	At-Risk	4,550,838	4,165,573	4,588,155	4,199,730
	Virginia Preschool Initiative 11	2,762,953	2,529,047	2,819,340	2,580,660
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	363,501	332,728	474,344	434,187
	Mentor Teacher Program	20,358	N/A1	20,358	N/A1
	K-3 Primary Class Size Reduction	4,382,904	4,011,856	3,913,869	3,582,528
	School Breakfast <sup>5</sup>	146,944	N/A1	131,494	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	338,575	309,912	340,206	311,405
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	110,122	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	iave ii i i 2013	110,122	N/AT
	Alternative Education 4,5	152,196	N/A1	156,743	N/A1
	ISAEP	47,152	N/A1	47,152	N/A1
	Special Education-Regional Tuition 4,5	9,077	N/A1	9,514	N/A1
	Career and Technical Education 4,5	739,058	N/A1	739,058	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	662,451	606,369	620,736	568,186
	Remedial Summer School 5, 10	250,045	N/A1	956,203	N/A1
	(Split funded - See SOQ Programs above)	250,045	IV/AT	930,203	IVAI
$\Rightarrow$	Textbooks <sup>8</sup>	1,013,131	927,361	1,020,656	934,249
	Subtotal - Lottery-Funded Programs <sup>3</sup>	15,623,865	12,882,846	16,074,415	12,610,945
		•			
	Total State & Local Funds	\$120,121,844	\$77,580,829	\$122,371,415	\$78,849,614

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
124	ROANOKE CITY	12,451.46	12,451.46	12,639.33	12,639.33
	2042 2044 Commonite Index	FY 2	004.2	EV	2014
	2012-2014 Composite Index 0.3728	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otate Offare	1 1 2010 Eodal Ollaic	1 1 2014 Otate Onare	1 1 2014 Local Gliare
⇒	Basic Aid (Net of all Adjustments) 16	30,635,581	18,210,486	31,421,632	18,679,290
	Sales Tax <sup>7</sup>	12,948,726	N/A1	12,674,160	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	382,668	227,453	388,442	230,885
⇒	Gifted Education	359,240	213,528	364,660	216,749
⇒	Special Education	3,990,683	2,372,013	4,074,677	2,421,938
⇨	Prevention, Intervention, & Remediation	2,249,152	1,336,868	2,283,088	1,357,039
⇒	VRS Retirement (Includes RHCC) 9	3,514,300	2,088,857	3,575,252	2,125,086
⇒	Social Security	2,108,580	1,253,314	2,140,395	1,272,224
⇒	Group Life	132,762	78,912	134,766	
7	Remedial Summer School 5, 10	132,762	70,912	134,700	00,103
	(Split funded - See Lottery Programs below)	224,549	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts 3	56,546,241	25,781,431	57,057,072	26,383,314
Incentiv	ve Programs:	Not Foundari	I - EV 0040	000.040	202 700
	Compensation Supplement 15	Not Funded		802,946	260,799
	Academic Year Governor's School 4 Additional Assistance with Retirement,	371,449	N/A1	374,143	N/A1
	Inflation & Preschool Costs 13	563.065	N/A1	521,440	N/A1
	(Split funded - See Lottery Programs below)	333,533		021,110	
	EpiPen Grants <sup>14</sup>	2,757	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded	in FY 2013	0	0
	<u>Technology - VPSA</u> <sup>6</sup>	804,000	150,400	907,600	171,120
	Subtotal - Incentive Accounts <sup>3</sup>	1,741,271	150,400	2,606,129	431,919
Cotomo	vical Dragrama				
Catego	rical Programs:  Adult Education <sup>5</sup>	0	N/A1	23,039	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	23,039	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	75,235	N/A1	75,235	N/A1
	Special Education - Homebound <sup>5</sup>	48,363	N/A1	50,781	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	928,182	N/A1	1,032,975	N/A1
	Special Education - Jails <sup>5</sup>	96,764	N/A1	107,594	N/A1
1					

\$74,278,850

\$32,414,492

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

J. 1. 1. 1	r-Funded Programs  Foster Care 5	45,381	N/A1	109,911	N/A
		,	· ·	,	
	At-Risk	2,454,168	1,458,727	2,493,287	1,481,97
	Virginia Preschool Initiative 11	1,761,178	1,046,823	1,761,178	1,046,82
$\Rightarrow$	Early Reading Intervention 17	238,898	141,998	289,811	172,260
	Mentor Teacher Program	12,264	N/A1	12,264	N/A
	K-3 Primary Class Size Reduction	3,159,981	1,878,254	3,299,691	1,961,296
	School Breakfast 5	54,072	N/A1	52,757	N/A
$\Rightarrow$	SOL Algebra Readiness <sup>17</sup>	228,355	135,731	236,654	140,664
	Additional Assistance with Retirement,	ı			
	Inflation & Preschool Costs 13	Funded in Incentive in	- FV 2042	20.500	NI/A
	(Split funded - See Incentive Programs above)	runded in incentive ii	111 2013	38,568	N/A
	Alternative Education 4,5	279,249	N/A1	287,246	N/A
	ISAEP	0	N/A1	39,293	N/A
	Special Education-Regional Tuition 4,5	1,824,274	N/A1	2,694,404	N/A
	Career and Technical Education 4,5	42,439	N/A1	42,439	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language <sup>12</sup>	632,006	375,657	628,266	373,434
	Remedial Summer School 5, 10 (Split funded - See SOQ Programs above)	91,697	N/A1	628,931	N/A
$\Rightarrow$	Textbooks <sup>8</sup>	700,751	416,518	711,325	422,803
	Subtotal - Lottery-Funded Programs <sup>3</sup>	11,524,714	5,453,708	13,326,024	5,599,25

\$31,385,539

Total State & Local Funds

\$70,960,770

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
126	STAUNTON CITY	2,516.48	2,516.48	2,534.86	2,534.86
	2012 2011 2	EV 0	2040	EV	2011
_	2012-2014 Composite Index 0.3987	FY 2 FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standard	ls of Quality Programs:	F1 2013 State Share	F1 2013 Local Share	F1 2014 State Share	F1 2014 Local State
	Basic Aid (Net of all Adjustments) 16	5,742,275	3,835,994	5,788,802	3,861,992
	Sales Tax 7	3,029,091	N/A1	3,068,954	N/A1
	Textbooks <sup>8</sup>	Funded in Lott	·	Funded in Lot	
	Vocational Education	160,395	106,352	161,566	107,129
	Gifted Education	69,605	•	70,114	·
		,	46,153	*	46,490
	Special Education	581,053	385,275	612,733	406,281
	Prevention, Intervention, & Remediation	251,184	166,551	253,019	167,768
⇒ /	VRS Retirement (Includes RHCC) 9	650,659	431,428	658,459	436,600
⇒ \$	Social Security	390,395	258,857	394,771	261,758
⇒ (	Group Life	24,211	16,053	24,387	16,170
F	Remedial Summer School 5, 10	35,341	N/A1	Funded in Lot	tory in EV 2014
(	(Split funded - See Lottery Programs below)	·			•
	Subtotal - SOQ Accounts <sup>3</sup>	10,934,209	5,246,663	11,032,805	5,304,188
	Programs:				
	Compensation Supplement <sup>15</sup>	Not Funded	in FV 2013	149,766	54,265
	Academic Year Governor's School 4	ol	N/A1	143,700	N/A1
	Additional Assistance with Retirement,	ŏ	14/7 ( )	•	14771
	Inflation & Preschool Costs 13	103,500	N/A1	96,328	N/A1
	(Split funded - See Lottery Programs below)	·			
	EpiPen Grants 14	591	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	232,000	41,200	206,000	36,000
	Subtotal - Incentive Accounts <sup>3</sup>	336,091	41,200	452,094	90,265
`atogoric	cal Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	14,725	N/A1	14,725	N/A1
	Special Education - Homebound <sup>5</sup>	3,485	N/A1	5,081	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	2,270,177	N/A1	2,505,408	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	2,288,386	0	2,525,214	0
			ŭ		

\$16,361,704

\$6,144,987

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	93,639	N/A1	65,319	N/A1
	At-Risk	272,416	180,629	274,810	182,216
	Virginia Preschool Initiative 11	158,743	105,257	223,684	148,317
⇨	Early Reading Intervention <sup>17</sup>	35,669	23,651	35,669	23,651
	Mentor Teacher Program	1,717	N/A1	1,717	N/A1
	K-3 Primary Class Size Reduction	404,473	268,191	402,098	266,616
	School Breakfast 5	9,120	N/A1	9,397	N/A1
⇨	SOL Algebra Readiness 17	34,506	22,880	32,718	21,694
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	7,125	N/A1
	Alternative Education 4,5	382,150	N/A1	393,278	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	582,192	N/A1	636,939	N/A1
	Career and Technical Education 4,5	5,142	N/A1	5,142	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	21,870	14,501	26,172	17,354
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	14,432	N/A1	85,040	N/A1
⇒	Textbooks <sup>8</sup>	135,776	90,028	136,767	90,686
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,167,562	705,137	2,351,591	750,534

\$5,993,000

Total State & Local Funds

\$15,726,248

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
127	SUFFOLK CITY	13,857.95	13,857.95	13,831.11	13,831.11
	0040 0044 0	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.3530	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Offare
⇒	Basic Aid (Net of all Adjustments) 16	36,404,446	19,877,484	36,309,298	19,827,662
	Sales Tax <sup>7</sup>	14,559,402	N/A1	14,618,606	N/A1
⇒	Textbooks 8	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇒	Vocational Education	717,287	391,349	715,898	390,591
⇒	Gifted Education	412,440	225,025	411,641	224,590
⇒	Special Education	5,003,080	2,729,656	5,029,185	2,743,899
⇒	Prevention, Intervention, & Remediation	1,228,355	670,184	1,225,976	668,886
⇒	VRS Retirement (Includes RHCC) 9	3,936,115	2,147,525	3,937,440	2,148,248
→	Social Security	2,358,083	1,286,558	2,362,464	1,288,949
	•		, ,		
⇨	Group Life	152,424	83,162	152,128	83,000
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	215,775	N/A1	Funded in Lot	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	64,987,407	27,410,943	64,762,636	27,375,825
	Custotal CO 4 /1000 anto	.,,,	=-,,	0 1,1 1 2,1 1 1	
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		0	0
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs <sup>13</sup>	731,077	N/A1	710,360	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	2,068	N/A1	Not Funded	in FY 2014
	Early Reading Specialists Initiative  Technology - VPSA 6	<b>Not Funded</b> 622,000	IN FY 2013 119,200	898,400	174,480
		1,355,144	119,200	1,608,760	174,480
	Subtotal - Incentive Accounts <sup>3</sup>	1,333,144	119,200	1,000,700	174,400
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch 5	80,197	N/A1	80,197	N/A1
	Special Education - Homebound <sup>5</sup>	44,393	N/A1	34,226	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	66,466	N/A1	74,250	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	191,056	0	188,673	0

\$74,667,545

\$30,437,492

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	y-Funded Programs				
	Foster Care <sup>5</sup>	192,223	N/A1	197,974	N/A1
	At-Risk	993,243	541,908	992,013	541,237
	Virginia Preschool Initiative 11	1,560,564	851,436	1,560,564	851,436
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	165,640	90,372	193,920	105,802
	Mentor Teacher Program	6,132	N/A1	6,132	N/A1
	K-3 Primary Class Size Reduction	1,574,661	859,127	1,570,221	856,705
	School Breakfast 5	74,229	N/A1	81,730	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	0	0	155,151	84,650
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	52,541	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	1,729,516	N/A1	1,885,581	N/A1
	Career and Technical Education 4,5	151,929	N/A1	151,929	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	40,506	22,100	16,974	9,261
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	88,114	N/A1	416,202	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	804,528	438,946	802,969	438,096
	Subtotal - Lottery-Funded Programs <sup>3</sup>	7,404,861	2,803,889	8,107,477	2,887,187

\$30,334,032

Total State & Local Funds

\$73,938,468

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
128	VIRGINIA BEACH CITY	68,614.14	68,614.14	68,568.81	68,568.81
	2012 2014 Composite Index	FY 2	0012	EV (	2014
	2012-2014 Composite Index 0.4110	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otate Offare	1 1 2010 Local Gliare	11 2014 State Share	1 1 2014 Eodai Oliare
⇨	Basic Aid (Net of all Adjustments) 16	166,717,721	116,349,760	167,398,505	116,825,348
	Sales Tax <sup>7</sup>	69,587,240	N/A1	68,402,802	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	2,505,651	1,748,426	2,503,996	1,747,270
⇨	Gifted Education	1,859,032	1,297,219	1,857,803	1,296,362
⇒	Special Education	18,388,246	12,831,187	18,497,259	12,907,256
⇒	Prevention, Intervention, & Remediation	3,313,926	2,312,434	3,311,736	2,310,906
⇒	VRS Retirement (Includes RHCC) 9	16,731,284	11,674,970	16,720,230	11,667,257
⇒	Social Security	10,022,605	6,993,702	10,015,983	6,989,082
⇒	Group Life	646,620	451,207	646,192	450,908
7	Remedial Summer School 5, 10	040,020	451,207		· ·
	(Split funded - See Lottery Programs below)	212,850	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	289,985,175	153,658,905	289,354,506	154,194,389
Incentiv	ve Programs:		. 5,0040	0.004.570	4 470 447
	Compensation Supplement 15	Not Funded		3,861,573	1,472,447
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	U	N/A1
	Inflation & Preschool Costs 13	3,479,228	N/A1	3,205,644	N/A1
	(Split funded - See Lottery Programs below)	3, 3,223	. 47.1.	3,233,311	
	EpiPen Grants 14	8,370	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	2,208,000	441,600	2,745,600	549,120
	Subtotal - Incentive Accounts <sup>3</sup>	5,695,598	441,600	9,812,817	2,021,567
Catogo	rical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	59,977	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	291,425	N/A1	291,425	N/A1
	Special Education - Homebound <sup>5</sup>	92,709	N/A1	82,129	N/A1
	Special Education - State-Operated Programs 5	897,870	N/A1	954,359	N/A1
	Special Education - Jails <sup>5</sup>	200,866	N/A1	221,297	N/A1

ottery	y-Funded Programs				
	Foster Care <sup>5</sup>	244,380	N/A1	219,095	N/A1
	At-Risk	1,945,431	1,357,508	1,945,240	1,357,375
	Virginia Preschool Initiative 11	2,487,936	1,736,064	2,487,936	1,736,064
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	709,822	495,309	833,029	581,282
	Mentor Teacher Program	46,358	N/A1	46,358	N/A1
	K-3 Primary Class Size Reduction	3,010,285	2,100,555	3,092,809	2,158,140
	School Breakfast 5	216,437	N/A1	192,679	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	472,327	329,586	478,281	333,741
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	237,104	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	14Ve 1111 1 2013	257,104	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	66,869	N/A1	62,869	N/A1
	Special Education-Regional Tuition 4,5	8,200,951	N/A1	8,295,794	N/A1
	Career and Technical Education 4,5	287,278	N/A1	287,278	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	556,287	388,173	520,114	362,932
	Remedial Summer School 5, 10	86,920	N/A1	325,958	N/A1
	(Split funded - See SOQ Programs above)	00,020	14/7(1	020,000	14/731
$\Rightarrow$	Textbooks <sup>8</sup>	3,626,324	2,530,423	3,623,928	2,528,751
,	Subtotal - Lottery-Funded Programs <sup>3</sup>	21,957,604	8,937,618	22,648,472	9,058,285
	Total State & Local Funds	\$319,121,247	\$163,038,123	\$323,424,982	\$165,274,241

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
130	WAYNESBORO CITY	3,051.02	3,051.02	3,001.61	3,001.61
	2012-2014 Composite Index	FY 2	0013	EV (	2014
	0.3690	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01000		11201100000000	112011200
⇒	Basic Aid (Net of all Adjustments) 16	7,498,686	4,389,968	7,349,632	4,302,879
	Sales Tax <sup>7</sup>	3,056,116	N/A1	3,061,979	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	163,641	95,695	160,991	94,145
⇨	Gifted Education	88,559	51,788	87,125	50,949
⇨	Special Education	639,164	373,774	636,389	372,152
⇨	Prevention, Intervention, & Remediation	375,413	219,536	369,333	215,981
⇨	VRS Retirement (Includes RHCC) 9	804,731	470,595	793,593	464,082
⇨	Social Security	483,224	282,582	475,398	278,006
⇨	Group Life	30,803	18,013	30,304	17,722
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	53,829	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	13,194,166	5,901,951	12,964,744	5,795,916
Incentiv	ve Programs:	No. Complete	I In EV 0040	100 710	57.750
	Compensation Supplement 15	Not Funded		180,719	57,750
	Academic Year Governor's School 4 Additional Assistance with Retirement,	Ü	N/A1	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	150,816	N/A1	139,707	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	591	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	206,000	41,200	206,000	41,200
	Subtotal - Incentive Accounts <sup>3</sup>	357,407	41,200	526,426	98,950
Catego	rical Programs:				
outogo	Adult Education <sup>5</sup>	50,520	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	15,718	N/A1	15,718	N/A1
	Special Education - Homebound <sup>5</sup>	3,698	N/A1	4,408	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	69,936	0	20,126	0

Lottery	/-Funded Programs				
	Foster Care 5	21,161	N/A1	37,041	N/A1
	At-Risk	399,502	233,623	393,269	229,978
	Virginia Preschool Initiative 11	408,888	239,112	412,674	241,326
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	51,221	29,953	45,311	26,497
	Mentor Teacher Program	3,679	N/A1	3,679	N/A1
	K-3 Primary Class Size Reduction	640,228	374,396	626,526	366,384
	School Breakfast 5	11,330	N/A1	9,923	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	44,372	25,948	44,372	25,948
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ative in EV 2013	10,333	N/A1
	(Split funded - See Incentive Programs above)	i dilaca ili ilioci	1440 1117 7 2010	10,000	14/741
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	7,444	N/A1	7,444	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	81,266	47,523	80,514	47,083
	Remedial Summer School 5, 10	21,981	N/A1	56,708	N/A1
	(Split funded - See SOQ Programs above)	21,301	14/7(1	30,700	14// (1
⇨	Textbooks <sup>8</sup>	172,748	101,020	169,950	99,384
,	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,879,538	1,051,575	1,913,461	1,036,600
			<u> </u>		A
	Total State & Local Funds	\$15,501,046	\$6,994,726	\$15,424,757	\$6,931,466

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

Sales Tax   T78,313			Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
Standards of Quality Programs:   FY 2013   State Share   FY 2013 Local Share   FY 2014 Local Share   FY 2014 State Share   FY 201						
Standards of Quality Programs:   Standards of Quality Programs   Standards of	131	WILLIAMSBURG	1,006.23	1,006.23	985.22	985.22
Standards of Quality Programs:   Standards of Quality Programs   Standards of		2012 2014 Composite Index	EV 3	0013	EV 4	2014
Standards of Quality Programs:						
⇔ Basic Aid (Net of all Adjustments)         923,336         3,725,068         875,837         3,508,422           Sales Tax <sup>7</sup> 778,313         N/A1         956,336         N/A           ← Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ⇔ Vocational Education         5,434         21,735         5,517         22,066           ⇔ Special Education         114,911         459,646         113,694         455,757         22,066           ⇔ Special Education         114,911         459,646         113,694         455,769         38,622           ⇔ Prevention, Intervention, & Remediation         15,496         61,984         15,369         61,476           ⇔ VRS Retirement (Includes RHCC) <sup>6</sup> 88,548         354,193         87,489         349,956           ⇔ Group Life         3,421         13,685         3,350         13,398           Remedial Summer School <sup>5,10</sup> 5,105         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 1,997,353         4,887,466         2,119,460         4,658,372           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         20,356         44,49           Academin: Yaer Governor's School <sup>4</sup> <td>Standa</td> <td></td> <td>112010 01000</td> <td></td> <td>11201100000000</td> <td>112011200</td>	Standa		112010 01000		11201100000000	112011200
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         5,434         21,735         5,517         22,066           ➡ Offited Education         9,660         38,639         9,655         38,625           ➡ Special Education         114,911         459,646         113,694         454,777           ➡ Prevention, Intervention, & Remediation         15,496         61,984         15,369         61,476           ➡ VRS Retirement (Includes RHCC)         88,548         354,193         87,488         349,956           ➡ Social Security         53,129         212,516         52,414         20,656           ➡ Group Life         3,421         13,685         3,350         13,399           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         5,105         N/A1         Funded in Lottery in FY 2014           Subtotal - SQA Accounts <sup>3</sup> 1,997,353         4,887,466         2,119,460         4,658,372           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         20,358         44,498           Acadsmic Near Covernor's School <sup>4</sup> 0         N/A1         12,322         N/A           (Split funded - See Lottery Programs below)		40	923,336	3,725,068	875,637	3,508,422
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         5,434         21,735         5,517         22,066           ➡ Gifted Education         9,660         38,639         9,655         38,622           ➡ Special Education         114,911         459,646         113,694         454,777           ➡ Prevention, Intervention, & Remediation         15,496         61,984         15,369         61,478           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 88,548         354,193         87,488         349,956           ➡ Social Security         53,129         212,516         52,414         20,965           ➡ Group Life         3,421         13,685         3,350         13,395           Remedial Summer School <sup>5,10</sup> (Spitt funded - See Lottery Programs below)         5,105         N/A1         Funded in Lottery in FY 2014           Subtotal - SoQ Accounts <sup>3</sup> 1,997,353         4,887,466         2,119,460         4,658,372           Incentive Programs:         Compensation Supplement <sup>15</sup> Not Funded in FY 2013         20,358         44,498           Academic Vesar Governor's School <sup>4</sup> (Spitt Unded - See Lottery Programs below)         1,277         N/A1         12,322         N/A2		Sales Tax <sup>7</sup>	778,313	N/A1	956,336	N/A1
➡ Gifted Education         9,660         38,639         9,655         38,62°           ➡ Special Education         114,911         459,646         113,694         454,77°           ➡ Prevention, Intervention, & Remediation         15,496         61,984         15,369         61,47°           ➡ VRS Retirement (Includes RHCC)         9         88,548         354,193         87,486         349,956           ➡ Social Security         53,129         212,516         52,414         209,656           ➡ Group Life         3,421         13,685         3,350         13,398           Remedial Summer School <sup>5,10</sup> (Spit funded - See Lottery Programs below)         5,105         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 1,997,353         4,887,466         2,119,460         4,658,372           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         20,358         44,498           Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A2           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 12,926         N/A1         12,322         N/A2           (Split funded - See Lottery Programs below)         1,477         N/A1 <td>⇒</td> <td></td> <td>Funded in Lott</td> <td>ery in FY 2013</td> <td>Funded in Lot</td> <td>tery in FY 2014</td>	⇒		Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
➡ Gifted Education         9,660         38,639         9,655         38,62°           ➡ Special Education         114,911         459,646         113,694         454,77°           ➡ Prevention, Intervention, & Remediation         15,496         61,984         15,369         61,47°           ➡ VRS Retirement (Includes RHCC)         9         88,548         354,193         87,486         349,956           ➡ Social Security         53,129         212,516         52,414         209,656           ➡ Group Life         3,421         13,685         3,350         13,398           Remedial Summer School <sup>5,10</sup> (Spit funded - See Lottery Programs below)         5,105         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 1,997,353         4,887,466         2,119,460         4,658,372           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         20,358         44,498           Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A2           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 12,926         N/A1         12,322         N/A2           (Split funded - See Lottery Programs below)         1,477         N/A1 <td>⇒</td> <td>Vocational Education</td> <td>5,434</td> <td>21,735</td> <td>5,517</td> <td>22,069</td>	⇒	Vocational Education	5,434	21,735	5,517	22,069
➡ Prevention, Intervention, & Remediation         15,496         61,984         15,369         61,476           ➡ VRS Retirement (Includes RHCC)         9         88,548         354,193         87,488         349,956           ➡ Social Security         53,129         212,516         52,414         209,655           ➡ Group Life         3,421         13,685         3,350         13,398           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         5,105         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 1,997,353         4,887,466         2,119,460         4,658,375           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         20,358         44,498           Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A2           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 12,926         N/A1         12,322         N/A2           EpiPen Grants <sup>14</sup> 1,477         N/A1         N/A1         N/A2         N/A2           EpiPen Grants <sup>14</sup> 1,477         N/A1         N/A1         N/A2         N/A2           Early Reading Specialists Initiative         N/A2	⇨	Gifted Education		38,639		38,621
⇒ VRS Retirement (Includes RHCC) 9	⇨	Special Education	114,911	459,646	113,694	454,778
	⇒	Prevention, Intervention, & Remediation	15,496	61,984	15,369	61,478
➡ Social Security         53,129         212,516         52,414         209,656           ➡ Group Life         3,421         13,685         3,350         13,396           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         5,105         N/A1         Funded in Lottery in FY 2014           Subtotal - SQQ Accounts <sup>3</sup> 1,997,353         4,887,466         2,119,460         4,658,372           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         20,358         44,498           Academic Year Governor's School <sup>4</sup> 0         N/A1         0         N/A2           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 12,926         N/A1         12,322         N/A3           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 1,477         N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         0 <td>⇒</td> <td>,</td> <td>,</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>·</td> <td>349,950</td>	⇒	,	,	· · · · · · · · · · · · · · · · · · ·	·	349,950
Categorical Programs:   Subtotal - Incentive Accounts   Subt	⇒	` '	53,129	·	•	209,655
Remedial Summer School   5,105	⇒	•	·		•	13,399
Subtotal - SOQ Accounts   1,997,353   4,887,466   2,119,460   4,658,372		Remedial Summer School <sup>5, 10</sup>	•	ŕ		•
Incentive Programs:   Compensation Supplement   15		, ,	1,997,353	4,887,466	2,119,460	4,658,372
Compensation Supplement   15						
Academic Year Governor's School. 4         0         N/A1         0         N/A1           Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         12,926         N/A1         12,322         N/A2           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013         0         0         0         0           Technology - VPSA 6 440,000         440,000         88,000         440,000         88,000         440,000         88,000           Subtotal - Incentive Accounts 3 454,403         454,403         88,000         472,680         132,496           Categorical Programs:         0         N/A1         0         N/A2           Adult Education 5 5 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Incentiv					
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below) EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative Not Funded in FY 2013 Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> 1,028,508 N/A1 Special Education - State-Operated Programs <sup>5</sup> 1,028,508 N/A1 N/A1 Not Funded in FY 2014 NA1 Not Funded in FY 2013 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					20,358	
(Split funded - See Lottery Programs below)           EpiPen Grants <sup>14</sup> 1,477         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         0         0         0           Technology - VPSA <sup>6</sup> 440,000         88,000         440,000         88,000           Subtotal - Incentive Accounts <sup>3</sup> 454,403         88,000         472,680         132,496           Categorical Programs:         0         N/A1         0         N/A2           Virtual Virginia <sup>5</sup> 0         N/A1         0         N/A2           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0         N/A2           School Lunch <sup>5</sup> 40,330         N/A1         40,330         N/A2           Special Education - Homebound <sup>5</sup> 9,075         N/A1         7,580         N/A2           Special Education - State-Operated Programs <sup>5</sup> 1,028,508         N/A1         1,115,531         N/A2           Special Education - Jails <sup>5</sup> 97,903         N/A1         108,925         N/A2		Additional Assistance with Retirement,	0	N/A1	0	
EpiPen Grants   14			12,926	N/A1	12,322	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013   0   10   10   10   10   10   10			1 477	NI/A 4	Not Fundos	Lin EV 2014
Technology - VPSA 6         440,000         88,000         440,000         88,000           Subtotal - Incentive Accounts 3         454,403         88,000         472,680         132,498           Categorical Programs:         Adult Education 5         0         N/A1         0         N/A2           Virtual Virginia 5         0         N/A1         0         N/A2           American Indian Treaty Commitment 5         0         N/A1         0         N/A2           School Lunch 5         40,330         N/A1         40,330         N/A2           Special Education - Homebound 5         9,075         N/A1         7,580         N/A2           Special Education - State-Operated Programs 5         1,028,508         N/A1         1,115,531         N/A2           Special Education - Jails 5         97,903         N/A1         108,925         N/A2					Not Funded	1 III F 1 2014
Subtotal - Incentive Accounts 3         454,403         88,000         472,680         132,498           Categorical Programs:           Adult Education 5         0         N/A1         0         N/A2           Virtual Virginia 5         0         N/A1         0         N/A2           American Indian Treaty Commitment 5         0         N/A1         0         N/A2           School Lunch 5         40,330         N/A1         40,330         N/A2           Special Education - Homebound 5         9,075         N/A1         7,580         N/A2           Special Education - State-Operated Programs 5         1,028,508         N/A1         1,115,531         N/A2           Special Education - Jails 5         97,903         N/A1         108,925         N/A2					440.000	88.000
Categorical Programs:           Adult Education 5         0         N/A1         0         N/A2           Virtual Virginia 5         0         N/A1         0         N/A2           American Indian Treaty Commitment 5         0         N/A1         0         N/A2           School Lunch 5         40,330         N/A1         40,330         N/A2           Special Education - Homebound 5         9,075         N/A1         7,580         N/A2           Special Education - State-Operated Programs 5         1,028,508         N/A1         1,115,531         N/A2           Special Education - Jails 5         97,903         N/A1         108,925         N/A2			,	·		
Adult Education 5         0         N/A1         0         N/A7           Virtual Virginia 5         0         N/A1         0         N/A7           American Indian Treaty Commitment 5         0         N/A1         0         N/A7           School Lunch 5         40,330         N/A1         40,330         N/A7           Special Education - Homebound 5         9,075         N/A1         7,580         N/A7           Special Education - State-Operated Programs 5         1,028,508         N/A1         1,115,531         N/A7           Special Education - Jails 5         97,903         N/A1         108,925         N/A7		Carte and Institute / 1000 unto	,			
Virtual Virginia 5         0         N/A1         0         N/A2           American Indian Treaty Commitment 5         0         N/A1         0         N/A2           School Lunch 5         40,330         N/A1         40,330         N/A2           Special Education - Homebound 5         9,075         N/A1         7,580         N/A2           Special Education - State-Operated Programs 5         1,028,508         N/A1         1,115,531         N/A2           Special Education - Jails 5         97,903         N/A1         108,925         N/A2	Catego					
American Indian Treaty Commitment <sup>5</sup> School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup> N/A1  N/A1  N/A1  N/A1  N/A1  N/A2  N/A1  N/A2  N/A1  N/A30  N/A1  N/A30  N/A1  N/A30  N/A2  N/A30  N/A			-		0	N/A1
School Lunch 5         40,330         N/A1         40,330         N/A2           Special Education - Homebound 5         9,075         N/A1         7,580         N/A2           Special Education - State-Operated Programs 5         1,028,508         N/A1         1,115,531         N/A2           Special Education - Jails 5         97,903         N/A1         108,925         N/A2			-		0	
Special Education - Homebound 5         9,075         N/A1         7,580         N/A2           Special Education - State-Operated Programs 5         1,028,508         N/A1         1,115,531         N/A2           Special Education - Jails 5         97,903         N/A1         108,925         N/A2			•		0	
Special Education - State-Operated Programs <sup>5</sup> 1,028,508         N/A1         1,115,531         N/A1           Special Education - Jails <sup>5</sup> 97,903         N/A1         108,925         N/A2					· · · · · · · · · · · · · · · · · · ·	
Special Education - Jails 5         97,903         N/A1         108,925         N/A2						
Subtotal - Categorical Accounts   1,1/5,81/  U  1,2/2,365						
		Subtotal - Categorical Accounts *	1,1/5,81/	0	1,272,365	0

\$4,274,617

\$5,148,373

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	71,866	N/A1	81,033	
	At-Risk	9,940	39,760	9,765	39,060
	Virginia Preschool Initiative 11	0	0	3,000	3,000
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	4,371	17,484	5,620	22,480
	Mentor Teacher Program	5,887	N/A1	5,887	N/A1
	K-3 Primary Class Size Reduction	22,588	90,352	31,538	126,152
	School Breakfast <sup>5</sup>	23,420	N/A1	20,449	N/A1
⇨	SOL Algebra Readiness 17	2,557	10,228	2,557	10,228
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		911	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	61,861	N/A1	107,360	N/A1
	Career and Technical Education 4,5	72,371	N/A1	72,371	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	13,833	55,332	21,465	85,860
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	2,085	N/A1	14,758	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	18,058	72,231	17,681	70,723
	Subtotal - Lottery-Funded Programs <sup>3</sup>	324,553	285,387	410,111	357,503

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$3,952,126

\$5,260,853

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
132	WINCHESTER CITY	4,099.91	4,099.91	4,112.71	4,112.71
	2012 2011 2	FY 2	2040	EV	2011
	2012-2014 Composite Index 0.4645	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	r i zu i s Locai Silaie	1 1 2014 State Share	T T 2014 LOCAL SHALE
⇒	Basic Aid (Net of all Adjustments) 16	9,046,532	7,858,922	8,945,003	7,764,826
	Sales Tax <sup>7</sup>	3,592,750	N/A1	3,740,094	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	180,031	156,161	180,593	156,649
⇨	Gifted Education	103,189	89,507	103,511	89,787
⇒	Special Education	1,062,623	921,734	1,070,345	928,432
⇒	Prevention, Intervention, & Remediation	410,559	356,124	409,638	355,326
-	·	•	855,079	988,858	857,749
₽	VRS Retirement (Includes RHCC) 9	985,780	·	· · · · · · · · · · · · · · · · · · ·	*
⇒	Social Security	590,590	512,286	592,434	513,885
⇒	Group Life	37,324	32,375	37,440	32,476
	Remedial Summer School 5,10	155,569	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	16,164,947	10,782,188	16,067,916	10,699,130
	Subtotal - SOQ Accounts <sup>3</sup>	10,104,347	10,702,100	10,007,910	10,033,130
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	227,157	107,671
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	150,492	N/A1	140,052	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	591	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not runded	0
	Technology - VPSA 6	206,000	41,200	206,000	41,200
	Subtotal - Incentive Accounts <sup>3</sup>	357,083	41,200	573,209	148,871
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	04.007	N/A1	04.207	N/A1
	School Lunch <sup>5</sup>	21,367 34,389	N/A1 N/A1	21,367 17,205	N/A1 N/A1
	Special Education - Homebound <sup>5</sup> Special Education - State-Operated Programs <sup>5</sup>	34,389 88,743	N/A1 N/A1	23,268	N/A1
	Special Education - State-Operated Programs 1  Special Education - Jails 5	00,743	N/A1 N/A1	23,200	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	144,500	0	61,840	0
	Subiolai - Calegoricai Accounts	144,500	<u> </u>	01,040	V

\$19,603,533

\$12,519,794

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

otter y	y-Funded Programs	108,533	N/A1	78,795	N/A
	Foster Care <sup>5</sup>		*	, , , , , , , , , , , , , , , , , , ,	
	At-Risk	396,818	344,205	395,769	343,29
	Virginia Preschool Initiative 11	115,668	100,332	115,668	100,332
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	114,793	99,573	113,080	98,087
	Mentor Teacher Program	3,924	N/A1	3,924	N/A
	K-3 Primary Class Size Reduction	601,336	521,607	607,021	526,538
	School Breakfast 5	14,787	N/A1	15,673	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	45,606	39,559	49,033	42,532
	Additional Assistance with Retirement,	•			
	Inflation & Preschool Costs 13	Funded in Incentive in	EV 2012	10,359	N/A
	(Split funded - See Incentive Programs above)	i unueu in incentive in	1 2013	10,339	IV/A
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition 4,5	556,726	N/A1	609,275	N/A
	Career and Technical Education 4,5	15,584	N/A1	15,584	N/A1
	Supplemental Basic Aid	o	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	480,502	416,794	449,143	389,593
	Remedial Summer School 5, 10	63,528	N/A1	223,910	N/A
	(Split funded - See SOQ Programs above)	03,326	IN/AT	223,910	IN/A
$\Rightarrow$	Textbooks <sup>8</sup>	197,002	170,883	197,617	171,416
	Subtotal - Lottery-Funded Programs <sup>3</sup>	2,730,524	1,692,953	2,900,568	1,671,793

\$12,516,341

Total State & Local Funds

\$19,397,054

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
134	FAIRFAX CITY	3,038.92	3,038.92	3,077.52	3,077.52
	2012-2014 Composite Index	FY 2	2012	EV <sup>4</sup>	2014
	0.8000	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:		11.2010.2000.0110.10	1120110000000	1120112000.010.0
⇒	Basic Aid (Net of all Adjustments) 16	2,804,718	11,218,873	2,814,467	11,257,869
	Sales Tax <sup>7</sup>	3,137,190	N/A1	2,924,806	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	15,802	63,210	16,003	64,012
⇨	Gifted Education	30,997	123,988	31,391	125,563
⇒	Special Education	415,724	1,662,897	423,467	1,693,867
⇒	Prevention, Intervention, & Remediation	43,153	172,611	43,701	174,803
⇨	VRS Retirement (Includes RHCC) 9	285,051	1,140,203	288,671	1,154,686
⇒	Social Security	170,787	683,149	172,957	691,826
⇒	Group Life	10,940	43,760	11,079	44,316
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	10,881	N/A1	Funded in Lot	ery in FY 2014
	Subtotal - SOQ Accounts 3	6,925,243	15,108,691	6,726,542	15,206,942
Incenti	ve Programs:  Compensation Supplement 15	Not Funded	Lin EV 2012	68,251	149,182
	Academic Year Governor's School 4	Not Funded	N/A1	00,231	N/A1
	Additional Assistance with Retirement,	O	IN/A I	U	IV/A I
	Inflation & Preschool Costs <sup>13</sup>	63,875	N/A1	58,362	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	0	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	63,875	0	420.042	440.400
	Subtotal - Incentive Accounts <sup>3</sup>	63,875	U <sub>I</sub>	126,613	149,182
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Homebound <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	0	0	0	0

\$7,110,800

\$16,289,217

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	24,025	96,100	23,802	95,208
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	13,030	52,120	12,344	49,376
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	917	3,668	481	1,924
	School Breakfast <sup>5</sup>	0	N/A1	0	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	7,022	28,088	7,022	28,088
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		4,317	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	0	N/A1	0	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	0	N/A1	0	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	139,474	557,896	134,395	537,580
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	4,444	N/A1	20,055	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	54,536	218,146	55,229	220,917
	Subtotal - Lottery-Funded Programs <sup>3</sup>	243,448	956,018	257,645	933,093

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$7,232,566

\$16,064,709

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

NUM	Y 2014
2012-2014 Composite Index   FY 2013   FY 2014	
Standards of Quality Programs:   Standards of Quality Programs:   Sales Tax	1,154.61
Standards of Quality Programs:   Standards of Quality Programs:   Sales Tax	
Standards of Quality Programs:	cal Share
➡ Basic Aid (Net of all Adjustments)         3,180,767         1,549,701         3,170,914           Sales Tax²         1,321,125         N/A1         1,306,630           ➡ Textbooks 8         Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Ovcational Education         168,861         82,271         167,694           ➡ Gifted Education         35,961         17,521         35,713           ➡ Special Education         583,197         284,140         613,324           ➡ Prevention, Intervention, & Remediation         263,455         128,358         261,633           ➡ VRS Retirement (Includes RHCC) 9         406,518         198,060         407,589           ➡ Social Security         243,129         118,455         243,777           ➡ Group Life         15,635         7,618         15,527           Remedial Summer School 5.10 (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts 3         6,304,914         2,386,124         6,222,801           Incentive Programs:         Compensation Supplement 15 Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         N/A1         85,672           EpiPen Grants 14 Early Read	our onaro
Sales Tax   Textbooks   Section   Textbooks	1,544,901
➡ Textbooks <sup>8</sup> Funded in Lottery in FY 2013         Funded in Lottery in FY 2014           ➡ Vocational Education         168,861         82,271         167,694           ➡ Gifted Education         35,961         17,521         35,713           ➡ Special Education         583,197         294,140         613,324           ➡ Prevention, Intervention, & Remediation         263,455         128,358         261,633           ➡ VRS Retirement (Includes RHCC) <sup>9</sup> 406,518         198,060         407,589           ➡ Social Security         243,129         118,455         243,777           ➡ Group Life         15,635         7,618         15,527           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Subtotal - SQQ Accounts <sup>3</sup> 6,304,914         2,386,124         6,222,801           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         89,526           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 98,665         N/A1         N/A1         85,672           (Split funded - See Lottery Programs below)	N/A1
➡ Vocational Education         168,861         82,271         167,694           ➡ Gifted Education         35,961         17,521         35,713           ➡ Special Education         583,197         284,140         613,324           ➡ Prevention, Intervention, & Remediation         263,455         128,358         261,633           ➡ VRS Retirement (Includes RHCC) 9         406,518         198,060         407,589           ➡ Social Security         243,129         118,455         243,777           ➡ Group Life         15,635         7,618         15,527           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         89,526           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         98,665         N/A1         85,672           EpiPen Grants 14 Early Reading Specialists Initiative         295         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         39,889           Technology - VPSA 6         206,000         41,200         380,6	
➡ Giffed Education         35,961         17,521         35,713           ➡ Special Education         583,197         284,140         613,324           ➡ Prevention, Intervention, & Remediation         263,455         128,358         261,633           ➡ VRS Retirement (Includes RHCC) 9         406,518         198,060         407,589           ➡ Social Security         243,129         118,455         243,777           ➡ Group Life         15,635         7,618         15,527           Remedial Summer School 5,10         86,266         N/A1         Funded in Lottery in FY 2014           (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Incentive Programs:         Compensation Supplement 15         Not Funded in FY 2013         89,526           Academic Year Governor's School 4         0         N/A1         85,672           (Split funded - See Lottery Programs below)         295         N/A1         85,672           (Split funded - See Lottery Programs below)         295         N/A1         Not Funded in FY 2013           Early Reading Specialists Initiative         Not Funded in FY 2013         39,889           Technology - VPSA 5         206,000         41,200         165,600           Subtotal - Ince	81,702
➡ Prevention, Intervention, & Remediation         263,455         128,358         261,633           ➡ VRS Retirement (Includes RHCC) 9         406,518         198,060         407,589           ➡ Social Security         243,129         118,455         243,777           ➡ Group Life         15,635         7,618         15,527           Remedial Summer School 5,10 (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement 15         Not Funded in FY 2013         89,526           Academic Year Governor's School 4 Additional Assistance with Retirement, Inflation & Preschool Costs 13 (Split funded - See Lottery Programs below)         295         N/A1         Not Funded in FY 2014           EpiPen Grants 14 Early Reading Specialists Initiative         Not Funded in FY 2013         39,889         39,889           Technology - VPSA 6         206,000         41,200         380,687           Categorical Programs:           Adult Education 5 Virtual Virginia 5 Adult Education 5 Virtual Virginia 5 ONA1         0         N/A1 ONA1         0           American Indian Treaty Commitment 5 School Lunch 5 Special Education - Homebound 5         7,366 ONA1         N/A1 ONA1         4,271	17,400
⇒ VRS Retirement (Includes RHCC)         406,518         198,060         407,589           ⇒ Social Security         243,129         118,455         243,777           ⇒ Group Life         15,635         7,618         15,527           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         89,526           Academic Year Governor's School <sup>4</sup> 0         N/A1         85,672           (Split funded - See Lottery Programs below)         98,665         N/A1         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Page Note of Programs (Programs)         N/A1         Not Funded in FY 2013         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         39,889         N/A1         N/A1 publication of 165,600           Subtotal - Incentive Accounts <sup>3</sup> 304,960         41,200         380,687           Categorical Programs:         Adult Education <sup>5</sup> 0         N/A1         0           American Indian Treaty Commitment <sup>5</sup> 0         N/A1         0         0	298,818
➡ Social Security         243,129         118,455         243,777           ➡ Group Life         15,635         7,618         15,527           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 6,304,914         2,386,124         6,222,801           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         89,526           Academic Year Governor's School <sup>4</sup> 0         N/A1         85,672           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 98,665         N/A1         85,672           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 295         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         39,889         39,889           Technology - VPSA <sup>6</sup> 206,000         41,200         165,600           Subtotal - Incentive Accounts <sup>3</sup> 304,960         41,200         380,687           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         2,044           Virtual Virginia <sup>5</sup> 0         N/A1	127,470
➡ Social Security         243,129         118,455         243,777           ➡ Group Life         15,635         7,618         15,527           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 6,304,914         2,386,124         6,222,801           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         89,526           Academic Year Governor's School <sup>4</sup> 0         N/A1         85,672           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 98,665         N/A1         85,672           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 295         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         39,889         39,889           Technology - VPSA <sup>6</sup> 206,000         41,200         165,600           Subtotal - Incentive Accounts <sup>3</sup> 304,960         41,200         380,687           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         2,044           Virtual Virginia <sup>5</sup> 0         N/A1	198,581
➡ Group Life         15,635         7,618         15,527           Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)         86,266         N/A1         Funded in Lottery in FY 2014           Subtotal - SOQ Accounts <sup>3</sup> 6,304,914         2,386,124         6,222,801           Incentive Programs:           Compensation Supplement <sup>15</sup> Not Funded in FY 2013         89,526           Academic Year Governor's School <sup>4</sup> 0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> 98,665         N/A1         85,672           (Split funded - See Lottery Programs below)         EpiPen Grants <sup>14</sup> 295         N/A1         Not Funded in FY 2014           EpiPen Grants <sup>14</sup> Not Funded in FY 2013         39,889           Technology - VPSA <sup>6</sup> 206,000         41,200         165,600           Subtotal - Incentive Accounts <sup>3</sup> 304,960         41,200         380,687           Categorical Programs:           Adult Education <sup>5</sup> 0         N/A1         0           Virtual Virginia <sup>5</sup> 0         N/A1         0           American Indian Treaty Commitment <sup>5</sup> 0         N/A1 <td>118,771</td>	118,771
Remedial Summer School   5, 10   86,266   N/A1   Funded in Lottery in FY 2014	7,565
Subtotal - SOQ Accounts   6,304,914   2,386,124   6,222,801	
Compensation Supplement   Sacrate	2,395,208
Compensation Supplement   Sacrate   Academic Year Governor's School   4	
Academic Year Governor's School. 4         0         N/A1         0           Additional Assistance with Retirement, Inflation & Preschool Costs 13         98,665         N/A1         85,672           (Split funded - See Lottery Programs below)         295         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         39,889           Technology - VPSA 6         206,000         41,200         165,600           Subtotal - Incentive Accounts 3         304,960         41,200         380,687           Categorical Programs:         0         N/A1         2,044           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         7,366         N/A1         7,366           Special Education - Homebound 5         2,456         N/A1         4,271	
Additional Assistance with Retirement, Inflation & Preschool Costs <sup>13</sup> (Split funded - See Lottery Programs below)  EpiPen Grants <sup>14</sup> Early Reading Specialists Initiative  **Technology - VPSA <sup>6</sup> Subtotal - Incentive Accounts <sup>3</sup> **Tedeprical Programs:  Adult Education <sup>5</sup> Virtual Virginia <sup>5</sup> American Indian Treaty Commitment <sup>5</sup> Special Education - Homebound <sup>5</sup> **Technology - VPSA <sup>6</sup>	23,835
(Split funded - See Lottery Programs below)           EpiPen Grants 14         295         N/A1         Not Funded in FY 2014           Early Reading Specialists Initiative         Not Funded in FY 2013         39,889           Technology - VPSA 6         206,000         41,200         165,600           Subtotal - Incentive Accounts 3         304,960         41,200         380,687           Categorical Programs:         0         N/A1         2,044           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         7,366         N/A1         7,366           Special Education - Homebound 5         2,456         N/A1         4,271	N/A1
EpiPen Grants   14   295   N/A1   Not Funded in FY 2014     Early Reading Specialists Initiative   Not Funded in FY 2013   39,889     Technology - VPSA   6   206,000   41,200   165,600     Subtotal - Incentive Accounts   3   304,960   41,200   380,687      Categorical Programs:	N/A1
Early Reading Specialists Initiative   Not Funded in FY 2013   39,889   206,000   41,200   165,600	
Technology - VPSA 6         206,000         41,200         165,600           Subtotal - Incentive Accounts 3         304,960         41,200         380,687           Categorical Programs:           Adult Education 5         0         N/A1         2,044           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         7,366         N/A1         7,366           Special Education - Homebound 5         2,456         N/A1         4,271	19,434
Subtotal - Incentive Accounts 3         304,960         41,200         380,687           Categorical Programs:           Adult Education 5 Virtual Virginia 5 Virtual Virginia 5 American Indian Treaty Commitment 5 O N/A1 O School Lunch 5 T,366 N/A1 T,366 Special Education - Homebound 5 Z,456 N/A1 T,366         N/A1 T,366 N/A1 T	33,120
Categorical Programs:           Adult Education 5         0         N/A1         2,044           Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         7,366         N/A1         7,366           Special Education - Homebound 5         2,456         N/A1         4,271	76,389
Adult Education 5       0       N/A1       2,044         Virtual Virginia 5       0       N/A1       0         American Indian Treaty Commitment 5       0       N/A1       0         School Lunch 5       7,366       N/A1       7,366         Special Education - Homebound 5       2,456       N/A1       4,271	- , -
Virtual Virginia 5         0         N/A1         0           American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         7,366         N/A1         7,366           Special Education - Homebound 5         2,456         N/A1         4,271	
American Indian Treaty Commitment 5         0         N/A1         0           School Lunch 5         7,366         N/A1         7,366           Special Education - Homebound 5         2,456         N/A1         4,271	N/A1
School Lunch 5         7,366         N/A1         7,366           Special Education - Homebound 5         2,456         N/A1         4,271	N/A1
Special Education - Homebound <sup>5</sup> 2,456 N/A1 4,271	N/A1
	N/A1
	N/A1
Special Education - State-Operated Programs   0 N/A1 0 Special Education - Jails  0 N/A1 0	N/A1 N/A1
Goodal Education Callo	IN/A I
Subtotal - Categorical Accounts <sup>3</sup> 9,822 0 13,682	

\$8,463,048

\$3,034,960

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	34,785	N/A1	37,726	N/A1
	At-Risk	337,838	164,598	336,470	163,932
	Virginia Preschool Initiative 11	242,064	117,936	238,030	115,971
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	25,192	12,274	20,993	10,228
	Mentor Teacher Program	2,698	N/A1	2,698	N/A1
	K-3 Primary Class Size Reduction	469,302	228,649	462,645	225,405
	School Breakfast 5	5,328	N/A1	8,684	N/A1
⇨	SOL Algebra Readiness 17	25,791	12,566	23,692	11,543
	Additional Assistance with Retirement,		'		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		6,337	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	452,370	N/A1	490,079	N/A1
	Career and Technical Education 4,5	27,419	N/A1	27,419	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	1,203	586	4,811	2,344
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	35,227	N/A1	108,771	N/A1
⇒	Textbooks <sup>8</sup>	70,148	34,177	69,663	33,940
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,737,224	570,786	1,845,877	563,363

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$8,356,921

\$2,998,110

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
136	CHESAPEAKE CITY	38,638.86	38,638.86	38,611.26	38,611.26
	2012 2011 Commonite Index	FY 2	042	EV	2014
	2012-2014 Composite Index 0.3678	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2010 Otato Onaro	T T 2010 20001 Onuro	TT 2017 Otato Onaio	1 1 2014 20001 Ollaro
⇨	Basic Aid (Net of all Adjustments) 16	104,687,501	60,916,546	104,699,212	60,927,714
	Sales Tax 7	39,316,409	N/A1	39,255,488	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	2,735,879	1,591,674	2,733,924	1,590,537
⇨	Gifted Education	1,123,664	653,723	1,122,862	653,256
⇒	Special Education	14,949,622	8,697,360	15,036,584	8,747,952
⇨	Prevention, Intervention, & Remediation	2,003,054	1,165,333	2,001,623	1,164,500
⇨	VRS Retirement (Includes RHCC) 9	10,748,094	6,253,004	10,740,417	6,248,537
⇒	Social Security	6,424,429	3,737,591	6,444,250	3,749,122
⇒	Group Life	415,267	241,593	414,971	241,421
	Remedial Summer School <sup>5,10</sup> (Split funded - See Lottery Programs below)	660,119	N/A1		tery in FY 2014
	Subtotal - SOQ Accounts 3	183,064,038	83,256,824	182,449,331	83,323,039
Incenti	ve Programs:			0.474.000	700 740
	Compensation Supplement 15	Not Funded		2,474,639	786,716
	Academic Year Governor's School 4 Additional Assistance with Retirement,	Ü	N/A1	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	2,233,936	N/A1	2,077,444	N/A1
	(Split funded - See Lottery Programs below)	,,	·	7- 7	
	EpiPen Grants 14	4,628	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	1,220,000	244,000	1,220,000	244,000
	Subtotal - Incentive Accounts <sup>3</sup>	3,458,564	244,000	5,772,083	1,030,716
Catogo	rical Programs:				
Catego	Adult Education <sup>5</sup>	0	N/A1	6,849	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	150,766	N/A1	150,766	N/A1
	Special Education - Homebound <sup>5</sup>	284,673	N/A1	297,076	N/A1
	Special Education - State-Operated Programs	1,408,782	N/A1	1,313,022	N/A1
	opedial Eddedilon Clate operated i regianie i			1	
	Special Education - Jails <sup>5</sup>	99,453	N/A1	105,197	N/A1

\$207,120,772

\$89,917,301

## Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

nter y	/-Funded Programs	725.240	N1/A 4	720 202	N1/A
	Foster Care 5	735,349	N/A1	736,393	N/A
	At-Risk	1,634,530	950,933	1,634,214	950,75
	Virginia Preschool Initiative 11	1,153,133	670,867	1,153,133	670,86
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	485,553	282,484	473,710	275,59
	Mentor Teacher Program	14,717	N/A1	14,717	N/A
	K-3 Primary Class Size Reduction	3,258,469	1,895,705	3,316,811	1,929,64
	School Breakfast <sup>5</sup>	101,144	N/A1	121,075	N/A
$\Rightarrow$	SOL Algebra Readiness 17	341,457	198,652	343,618	199,909
	Additional Assistance with Retirement,	,			
	Inflation & Preschool Costs 13	Funded in Incentive in	EV 2012	153,658	N/A
	(Split funded - See Incentive Programs above)	i unaea in incentive in i	1 2013	100,000	IVA
	Alternative Education 4,5	0	N/A1	0	N/A
	ISAEP	48,414	N/A1	47,152	N/A
	Special Education-Regional Tuition 4,5	5,122,747	N/A1	5,434,201	N/A
	Career and Technical Education 4,5	171,887	N/A1	171,887	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	430,099	250,222	451,208	262,50
	Remedial Summer School 5, 10	269,567	N/A1	784,357	N/A
	(Split funded - See SOQ Programs above)	209,307	19/7	704,337	IV/A
$\Rightarrow$	Textbooks <sup>8</sup>	2,191,878	1,275,186	2,190,313	1,274,276
	Subtotal - Lottery-Funded Programs <sup>3</sup>	15,958,943	5,524,049	17,026,447	5,563,54

\$89,024,873

Total State & Local Funds

\$204,425,219

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
137	LEXINGTON CITY	688.85	688.85	661.24	661.24
	0040 0044 0	FY 2	0042	EV	2014
	2012-2014 Composite Index 0.5059	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	T T 2014 Local Offare
⇒	Basic Aid (Net of all Adjustments) 16	1,524,998	1,561,418	1,458,490	1,497,907
	Sales Tax <sup>7</sup>	430,852	N/A1	420,044	N/A1
⇒	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇒	Vocational Education	29,611	30,319	28,425	29,103
⇒	Gifted Education	14,976	15,334	14,702	15,053
⇒	Special Education	160,991	164,835	154,865	158,563
⇒	Prevention, Intervention, & Remediation	22,123	22,652	21,237	21,744
	· · · · · · · · · · · · · · · · · · ·	154,524	•	148,330	•
⇒	VRS Retirement (Includes RHCC) 9	,	158,214	,	151,873
⇒	Social Security	92,578	94,789	88,867	90,990
⇒	Group Life	5,786	5,924	5,554	5,687
	Remedial Summer School 5,10	10,289	N/A1	Funded in Lot	tery in FY 2014
	(Split funded - See Lottery Programs below)	2,446,728	2,053,485	2,340,514	1,970,920
	Subtotal - SOQ Accounts <sup>3</sup>	2,440,720	2,000,400	2,340,314	1,370,320
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded	in FY 2013	33,220	18,587
	Academic Year Governor's School 4	0	N/A1	0	N/A1
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	17,287	N/A1	15,992	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	197	N/A1	Not Funded	l in EV 2014
	Early Reading Specialists Initiative	Not Funded		Not runded	0
	Technology - VPSA 6	102,000	20,400	102,000	20,400
	Subtotal - Incentive Accounts <sup>3</sup>	119,484	20,400	151,212	38,987
			·	·	
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	1,552	N/A1	1,552 185	N/A1 N/A1
	Special Education - Homebound <sup>5</sup>	0	N/A1 N/A1	185	N/A1 N/A1
	Special Education - State-Operated Programs <sup>5</sup> Special Education - Jails <sup>5</sup>	0	N/A1 N/A1	0	N/A1
	Subtotal - Categorical Accounts 3	1,552	0	1,737	0
	Subtotal - Categorical Accounts	1,552	<u> </u>	1,737	<u> </u>

\$2,582,921

\$2,067,767

## Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	0	N/A1	0	N/A1
	At-Risk	8,649	8,856	8,368	8,568
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	6,171	6,318	7,713	7,897
	Mentor Teacher Program	491	N/A1	491	N/A1
	K-3 Primary Class Size Reduction	0	0	0	0
	School Breakfast <sup>5</sup>	0	N/A1	104	N/A1
⇨	SOL Algebra Readiness 17	3,159	3,234	3,159	3,234
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		1,183	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	0	N/A1	0	N/A1
	Special Education-Regional Tuition 4,5	6,477	N/A1	15,980	N/A1
	Career and Technical Education 4,5	0	N/A1	0	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	9,133	9,351	7,954	8,144
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	4,201	N/A1	15,191	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	30,541	31,270	29,316	30,017
	Subtotal - Lottery-Funded Programs <sup>3</sup>	68,822	59,029	89,458	57,860

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$2,636,585

\$2,132,914

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
138	EMPORIA	1,013.86	1,013.86	1,039.77	1,039.77
	2012-2014 Composite Index	FY 2	013	EV (	2014
	0.2594	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01010 011010		11201101110	1120112001011010
$\Rightarrow$	Basic Aid (Net of all Adjustments) 16	3,154,237	1,104,792	3,248,976	1,137,975
	Sales Tax <sup>7</sup>	1,013,043	N/A1	983,460	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lott	tery in FY 2014
⇒	Vocational Education	80,343	28,140	82,396	28,860
⇨	Gifted Education	34,540	12,098	35,422	12,407
⇒	Special Education	437,003	153,063	448,171	156,975
⇒	Prevention, Intervention, & Remediation	187,716	65,749	192,513	67,429
⇒	VRS Retirement (Includes RHCC) 9	343,896	120,452	352,685	123,530
⇒	Social Security	206,488	72,324	210,995	73,902
⇒	Group Life	12,765	4,471	13,091	4,585
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	0	N/A1	Funded in Lott	ery in FY 2014
	Subtotal - SOQ Accounts 3	5,470,031	1,561,089	5,567,709	1,605,663
Incentiv	ve Programs:  Compensation Supplement 15	Not Funded	in EV 2012	80,936	15,490
	Academic Year Governor's School 4	Not Funded	N/A1	00,930	N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	IN/AT
	Inflation & Preschool Costs <sup>13</sup>	41,875	N/A1	34,420	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	0	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA <sup>6</sup>	0	0	0	0
	Subtotal - Incentive Accounts <sup>3</sup>	41,875	0	115,356	15,490
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Homebound <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	0	0	0	0

Lottery	r-Funded Programs				
	Foster Care 5	5,599	N/A1	0	N/A1
	At-Risk	247,740	86,773	252,423	88,413
	Virginia Preschool Initiative 11	142,195	49,805	146,639	51,361
⇨	Early Reading Intervention <sup>17</sup>	16,186	5,669	11,561	4,049
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	272,935	95,597	277,574	97,222
	School Breakfast 5	0	N/A1	0	N/A1
⇨	SOL Algebra Readiness 17	23,562	8,253	23,673	8,292
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	2,546	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	iave iii i 2013	2,540	IVAI
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	0	N/A1	0	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	0	N/A1	0	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language 12	18,105	6,341	36,651	12,837
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
⇨	Textbooks <sup>8</sup>	67,375	23,599	69,097	24,202
	Subtotal - Lottery-Funded Programs <sup>3</sup>	793,697	276,037	820,164	286,376
	Total State & Local Funds	\$6,305,603	\$1,837,126	\$6,503,229	\$1,907,529

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
139	SALEM CITY	3,778.90	3,778.90	3,761.81	3,761.81
	2042 2044 Commonite Index	FY 2	1042	EV	2014
	2012-2014 Composite Index 0.3628	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01010 011010	1 1 2010 20001 Charo	11 2014 State Share	1 1 2014 2000 Ondro
⇨	Basic Aid (Net of all Adjustments) 16	9,845,054	5,605,606	9,715,000	5,531,634
	Sales Tax <sup>7</sup>	3,292,389	N/A1	3,437,849	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	192,633	109,679	191,762	109,183
⇨	Gifted Education	110,764	63,065	110,263	62,780
⇨	Special Education	1,196,734	681,380	1,200,910	683,757
⇨	Prevention, Intervention, & Remediation	158,922	90,485	158,204	90,076
⇨	VRS Retirement (Includes RHCC) 9	1,030,588	586,782	1,025,927	584,128
⇨	Social Security	616,426	350,972	616,036	350,750
⇨	Group Life	38,527	21,936	38,352	21,837
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	54,143	N/A1	Funded in Lott	•
	Subtotal - SOQ Accounts <sup>3</sup>	16,536,180	7,509,905	16,494,303	7,434,145
Incentiv	ve Programs:	No. Complete	I In EV 0040	0	0
	Compensation Supplement 15	Not Funded		0	U N/A4
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	U	N/A1
	Inflation & Preschool Costs <sup>13</sup>	134,631	N/A1	125,438	N/A1
	(Split funded - See Lottery Programs below)	•		,	
	EpiPen Grants 14	788	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	206,000	41,200	206,000	41,200
	Subtotal - Incentive Accounts <sup>3</sup>	341,419	41,200	331,438	41,200
Catego	rical Programs:				
Outogo	Adult Education <sup>5</sup>	41,002	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	19,913	N/A1	19,913	N/A1
	Special Education - Homebound <sup>5</sup>	13,642	N/A1	26,158	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	436	N/A1	2,568	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	74,993	0	48,639	0

Lottery	/-Funded Programs				
	Foster Care 5	138,840	N/A1	65,516	N/A1
	At-Risk	108,727	61,905	108,384	61,710
	Virginia Preschool Initiative 11	0	0	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	43,767	24,919	57,693	32,848
	Mentor Teacher Program	491	N/A1	491	N/A1
	K-3 Primary Class Size Reduction	195,526	111,326	198,658	113,109
	School Breakfast 5	8,163	N/A1	7,324	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	28,514	16,235	28,514	16,235
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	ntive in EV 2013	9,278	N/A1
	(Split funded - See Incentive Programs above)	i unded in incer	iave iii i 2013	3,210	IV/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	11,058	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	450,711	N/A1	535,692	N/A1
	Career and Technical Education 4,5	11,914	N/A1	11,914	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	43,312	24,660	38,753	22,065
	Remedial Summer School 5, 10	22,110	N/A1	103,379	N/A1
	(Split funded - See SOQ Programs above)	22,110	IV/AT	103,379	IN/AT
$\Rightarrow$	Textbooks <sup>8</sup>	216,062	123,018	215,085	122,462
	Subtotal - Lottery-Funded Programs <sup>3</sup>	1,279,194	362,063	1,388,539	368,429
			<b>*</b>	1	<u> </u>
	Total State & Local Funds	\$18,231,786	\$7,913,168	\$18,262,919	\$7,843,774

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
140	BEDFORD CITY	809.51	809.51	N/A	N/A
	2012 2014 Composite Index	FY 2	0012	EV (	2014
	2012-2014 Composite Index 0.3132	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standar	ds of Quality Programs:	1 1 2010 Otate Onare	1 1 2010 Local Ollare	TT 2014 Otate Offare	1 1 2014 Local Charc
⇨	Basic Aid (Net of all Adjustments) 16	2,246,057	1,024,265	0	0
	Sales Tax <sup>7</sup>	850,894	N/A1	0	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014
⇨	Vocational Education	37,250	16,987	0	0
⇨	Gifted Education	25,575	11,663	0	0
⇨	Special Education	234,064	106,740	0	0
⇨	Prevention, Intervention, & Remediation	59,489	27,129	0	0
⇨	VRS Retirement (Includes RHCC) 9	232,952	106,233	0	0
⇨	Social Security	139,549	63,638	0	0
⇨	Group Life	8,896	4,057	0	0
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	11,533	N/A1	Funded in Lot	tery in FY 2014
	Subtotal - SOQ Accounts 3	3,846,259	1,360,712	0	0
	_				
Incentiv	ve Programs:	Not Funded	Lin EV 2012	0	0
	Compensation Supplement <sup>15</sup> Academic Year Governor's School <sup>4</sup>	Not Funded	N/A1	0	N/A1
	Additional Assistance with Retirement,	U	IN/A I	U	IN/AT
	Inflation & Preschool Costs <sup>13</sup>	45,664	N/A1	0	N/A1
	(Split funded - See Lottery Programs below)	,			
	EpiPen Grants 14	0	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded	in FY 2013	0	0
	Technology - VPSA <sup>6</sup>	0	0	0	0
	Subtotal - Incentive Accounts <sup>3</sup>	45,664	0	0	0
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	0	N/A1	0	N/A1
	Special Education - Homebound <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Programs	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	0	0	0	0

#### Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care 5	0	N/A1	0	N/A1
	At-Risk	44,300	20,202	0	0
	Virginia Preschool Initiative 11	86,537	39,463	0	0
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	12,866	5,867	0	0
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	149,735	68,283	0	0
	School Breakfast 5	0	N/A1	0	N/A1
⇨	SOL Algebra Readiness 17	8,781	4,004	0	0
	Additional Assistance with Retirement,				
	Inflation & Preschool Costs 13	Funded in Incer	ativo in EV 2012	0	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	luve III I 2013		IVAT
	4.5				
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	0	N/A1	0	N/A1
	Special Education-Regional Tuition 4,5	31,753		0	N/A1
	Career and Technical Education 4,5	0	N/A1	0	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	3,686	1,681	0	0
	Remedial Summer School 5, 10	4,710	N/A1	0	N/A1
	(Split funded - See SOQ Programs above)	4,710	IVAI		IVAI
⇒	Textbooks <sup>8</sup>	49,887	22,750	0	0
	Subtotal - Lottery-Funded Programs <sup>3</sup>	392,255	162,250	0	0
	_				
	Total State & Local Funds	\$4,284,179	\$1,522,962	\$0	\$0

Note: For FY 2013, this calculation tool still shows estimated payments, required local effort, and required local match amounts separately.

Users must separately select Bedford County AND Bedford City and then add together the estimated payments, required local effort, and required local match to get the correct total for the combined Bedford County for FY 2013. See the Bedford County-City worksheet for more detail.

- 1 "N/A" = no local match required for this program.
- <sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
- 3 Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
- 4 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
- <sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
- <sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
- 7 Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.
- 8 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.
- 9 VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
- <sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
- 11 Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
- 12 Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
- 13 The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
- 14 EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
- 15 Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
- 16 For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
- 17 Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
- BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
142	POQUOSON CITY	2,170.14	2,170.14	2,114.73	2,114.73
	2042 2044 Commonite Index	FY 2	1042	EV	004.4
	2012-2014 Composite Index 0.3816	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	1 1 2013 State Share	1 1 2013 Local Ollare	1 1 2014 State Share	1 1 2014 Local Offare
⇨	Basic Aid (Net of all Adjustments) 16	5,433,262	3,355,123	5,316,715	3,283,183
	Sales Tax <sup>7</sup>	2,240,740	N/A1	2,156,018	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇒	Vocational Education	92,599	57,141	90,235	55,682
⇒	Gifted Education	61,733	38,094	60,156	37,121
⇒	Special Education	684,427	422,344	672,183	414,788
⇒	Prevention, Intervention, & Remediation	37,576	23,188	36,617	22,595
⇒	VRS Retirement (Includes RHCC) 9	564,988	348,641	550,562	339,739
⇒	Social Security	338,188	208,688	329,553	203,359
	•	,	<i>'</i>	·	·
⇒	Group Life	21,472	13,250	20,924	12,912
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	28,661	N/A1	Funded in Lot	ery in FY 2014
	Subtotal - SOQ Accounts <sup>3</sup>	9,503,646	4,466,469	9,232,963	4,369,379
	Oublottel Ook Accounts	5,555,515	.,	5,252,666	.,000,010
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		124,581	42,010
	Academic Year Governor's School 4 Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs 13	75,891	N/A1	70,202	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants 14	394	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative  Technology - VPSA 6	<b>Not Funded</b> 154,000	in FY 2013 30,800	154,000	20.900
		230,284	30,800	348,783	30,800 <b>72,810</b>
	Subtotal - Incentive Accounts <sup>3</sup>	230,204	30,000	340,703	72,010
Catego	rical Programs:				
	Adult Education <sup>5</sup>	0	N/A1	1,348	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	7,811	N/A1	7,811	N/A1
	Special Education - Homebound <sup>5</sup>	19,424	N/A1	12,414	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	27,235	0	21,572	0

\$9,977,830

\$4,544,798

## Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	r-Funded Programs				
	Foster Care <sup>5</sup>	15,267	N/A1	12,040	
	At-Risk	11,415	7,044	11,160	6,887
	Virginia Preschool Initiative 11	7,421	4,579	7,421	4,579
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	7,723	4,766	15,446	9,531
	Mentor Teacher Program	491	N/A1	491	N/A1
	K-3 Primary Class Size Reduction	0	0	0	0
	School Breakfast <sup>5</sup>	6,130	N/A1	4,682	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	7,906	4,879	7,906	4,879
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		5,192	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	139,782	N/A1	132,674	N/A1
	Career and Technical Education 4,5	6,974	N/A1	6,974	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	7,006	4,323	7,006	4,323
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	11,704	N/A1	38,318	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	120,419	74,308	117,344	72,410
	Subtotal - Lottery-Funded Programs <sup>3</sup>	350,097	99,899	374,512	102,609

\$4,597,168

Total State & Local Funds

\$10,111,261

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014	
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	
143	MANASSAS CITY	6,952.63	6,952.63	6,947.38	6,947.38	
	2042 2044 Commonite Index	EV	FY 2013		FY 2014	
	2012-2014 Composite Index 0.3599	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share	
Standa	rds of Quality Programs:	112010 01010 011010	1 1 2010 Local Gliaro	11 2014 Gtate Griare	112014 20001 011010	
⇨	Basic Aid (Net of all Adjustments) 16	19,879,426	11,182,094	19,245,021	10,821,098	
	Sales Tax <sup>7</sup>	6,807,926	N/A1	6,983,421	N/A1	
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	tery in FY 2014	
⇨	Vocational Education	218,069	122,610	217,904	122,518	
⇨	Gifted Education	222,519	125,113	222,351	125,018	
⇨	Special Education	2,122,831	1,193,574	2,130,122	1,197,673	
⇒	Prevention, Intervention, & Remediation	867,824	487,939	867,168	487,571	
⇒	VRS Retirement (Includes RHCC) 9	2,047,174	1,151,036	2,045,628	1,150,167	
⇒	Social Security	1,223,854	688,119	1,227,377	690,100	
⇒	Group Life	75,656	42,538	75,599	42,506	
	Remedial Summer School 5, 10	148,120	42,000 N/A1	Funded in Lot	•	
	(Split funded - See Lottery Programs below)	140,120	•		•	
	Subtotal - SOQ Accounts <sup>3</sup>	33,613,399	14,993,023	33,014,591	14,636,651	
Imagnetic	vo Duo muomo.					
incenti	ve Programs:  Compensation Supplement 15	Not Funded	l in FV 2013	493,140	151,514	
	Academic Year Governor's School 4	not r unaca	N/A1	130,140	N/A1	
	Additional Assistance with Retirement,	· ·	14// (1		14/741	
	Inflation & Preschool Costs <sup>13</sup>	344,899	N/A1	320,970	N/A1	
	(Split funded - See Lottery Programs below)					
	EpiPen Grants 14	886	N/A1	Not Funded		
	Early Reading Specialists Initiative	Not Funded		124,405	· · · · · · · · · · · · · · · · · · ·	
	Technology - VPSA 6	284,000	56,800	485,200	97,040	
	Subtotal - Incentive Accounts <sup>3</sup>	629,785	56,800	1,423,715	318,501	
Catego	rical Programs:					
- anogo	Adult Education <sup>5</sup>	0	N/A1	0	N/A1	
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1	
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1	
	School Lunch <sup>5</sup>	36,766	N/A1	36,766	N/A1	
	Special Education - Homebound <sup>5</sup>	41,494	N/A1	46,056	N/A1	
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1	
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1	
	Subtotal - Categorical Accounts <sup>3</sup>	78,259	0	82,822	0	
	Subtotal - Sategorical Accounts	10,200		OL, OLL		

\$42,308,968

\$17,561,482

## Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	-Funded Programs				
	Foster Care <sup>5</sup>	55,624	N/A1	63,639	N/A1
	At-Risk	710,066	399,239	694,597	390,541
	Virginia Preschool Initiative 11	207,392	116,607	414,785	233,215
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	188,762	106,133	223,880	125,878
	Mentor Teacher Program	11,283	N/A1	11,283	N/A1
	K-3 Primary Class Size Reduction	1,107,428	622,658	1,148,096	645,524
	School Breakfast 5	48,622	N/A1	50,785	N/A1
⇨	SOL Algebra Readiness 17	92,088	51,777	92,088	51,777
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		23,740	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition 4,5	2,350,672	N/A1	2,758,185	N/A1
	Career and Technical Education 4,5	21,620	N/A1	21,620	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	1,621,748	911,837	1,663,011	935,038
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	60,487	N/A1	199,524	N/A1
$\Rightarrow$	Textbooks <sup>8</sup>	399,332	224,527	399,031	224,357
	Subtotal - Lottery-Funded Programs <sup>3</sup>	6,898,700	2,432,778	7,787,840	2,606,330
	Subtotal - Lottery-Funded Programs	6,898,700	2,432,778	7,787,840	2,6

\$17,482,601

Total State & Local Funds

\$41,220,143

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
144	MANASSAS PARK CITY	2,992.26	2,992.26	3,084.57	3,084.57
	2012-2014 Composite Index	FY 2013		FY 2014	
	0.2600	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standa	rds of Quality Programs:	112010 01410 011410	1120102000.0110.0	112011000000	1120112000.010.0
⇒	Basic Aid (Net of all Adjustments) 16	10,356,791	3,640,806	10,387,959	3,651,739
	Sales Tax <sup>7</sup>	2,469,292	N/A1	2,574,511	N/A1
⇨	Textbooks <sup>8</sup>	Funded in Lott	ery in FY 2013	Funded in Lot	ery in FY 2014
⇨	Vocational Education	79,714	28,008	84,456	29,674
⇒	Gifted Education	112,928	39,677	114,129	40,099
⇨	Special Education	923,352	324,421	956,402	336,033
⇨	Prevention, Intervention, & Remediation	391,926	137,704	404,017	141,952
⇒	VRS Retirement (Includes RHCC) 9	1,003,065	352,428	1,036,292	364,103
⇒	Social Security	602,282	211,613	620,862	218,141
⇒	Group Life	37,643	13,226	38,804	13,634
	Remedial Summer School <sup>5, 10</sup> (Split funded - See Lottery Programs below)	95,436	N/A1	Funded in Lot	•
	Subtotal - SOQ Accounts <sup>3</sup>	16,072,429	4,747,883	16,217,432	4,795,375
Incentiv	ve Programs:				
	Compensation Supplement 15	Not Funded		249,353	47,875
	Academic Year Governor's School  Additional Assistance with Retirement,	0	N/A1	0	N/A1
	Inflation & Preschool Costs <sup>13</sup>	155,927	N/A1	145,238	N/A1
	(Split funded - See Lottery Programs below) EpiPen Grants 14	394	N/A1	Not Funded	Lin EV 2014
	Early Reading Specialists Initiative	Not Funded		Not Funded	1111 F 1 2014
	Technology - VPSA 6	154,000	30,800	250,800	50,160
	Subtotal - Incentive Accounts <sup>3</sup>	310,321	30,800	645,391	98,035
		·	·	,	,
Catego	rical Programs:				
	Adult Education 5	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment 5	0	N/A1	0	N/A1
	School Lunch <sup>5</sup>	19,081	N/A1	19,081	N/A1
	Special Education - Homebound <sup>5</sup>	6,643	N/A1	12,769	N/A1
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A1	0	N/A1
	Special Education - Jails 5	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	25,724	0	31,849	0

\$20,828,605

\$5,676,251

## Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

	/-Funded Programs  Foster Care <sup>5</sup>	0	N/A1	0	N/A
	At-Risk	414,606	145,672	418,211	146,93
	Virginia Preschool Initiative 11	159,840	56,160	159,840	56,16
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	68,511	24,071	78,661	27,63
	Mentor Teacher Program	0	N/A1	0	N/A
	K-3 Primary Class Size Reduction	541,029	190,091	537,125	188,72
	School Breakfast 5	15,048	N/A1	13,521	N/A
$\Rightarrow$	SOL Algebra Readiness <sup>17</sup>	49,303	17,323	57,036	20,04
	Additional Assistance with Retirement,	,			
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		10,743	N/A
	Alternative Education 4,5	0	N/A1	0	N/A
	ISAEP	7,859	N/A1	7,859	N/A
	Special Education-Regional Tuition 4,5	1,322,079	N/A1	1,537,506	N/A
	Career and Technical Education 4,5	6,012	N/A1	6,012	N/A
	Supplemental Basic Aid	0	N/A1	0	N/A
$\Rightarrow$	English as a Second Language 12	727,584	255,638	772,395	271,38
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	38,972	N/A1	130,207	N/A
$\Rightarrow$	Textbooks <sup>8</sup>	198,687	69,809	204,816	71,962
	Subtotal - Lottery-Funded Programs <sup>3</sup>	3,549,530	758,764	3,933,932	782,84

\$5,537,447

Total State & Local Funds

\$19,958,004

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
202	COLONIAL BEACH	593.27	593.27	553.40	553.40
		= 1/2	040		
	2012-2014 Composite Index 0.3527	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014
Standa	urds of Quality Programs:	F1 2013 State Share	F1 2013 Local Share	F1 2014 State Share	FY 2014 Local Share
□	Basic Aid (Net of all Adjustments) 16	1,882,810	1,025,903	1,714,446	934,181
_	Sales Tax 7	440,890	N/A1	468,093	· ·
⇒	Textbooks 8	Funded in Lott	· ·	Funded in Lott	
⇒	Vocational Education	61,444		57,315	· •
			33,479		
⇒	Gifted Education	17,665	9,625	16,120	8,783
⇒	Special Education	405,145	220,755	377,201	205,529
⇨	Prevention, Intervention, & Remediation	67,972	37,037	63,404	34,548
⇨	VRS Retirement (Includes RHCC) 9	213,901	116,550	199,168	108,522
⇨	Social Security	128,264	69,888	119,286	64,996
⇨	Group Life	8,064	4,394	7,523	4,099
	Remedial Summer School 5, 10	21,739	N/A1	Funded in Lott	tery in FY 2014
	(Split funded - See Lottery Programs below)	•			-
	Subtotal - SOQ Accounts <sup>3</sup>	3,247,894	1,517,631	3,022,556	1,391,887
Incenti	ve Programs:				
moona	Compensation Supplement <sup>15</sup>	Not Funded	in FY 2013	44,499	13,249
	Academic Year Governor's School 4	ol	N/A1	. 0	N/A1
	Additional Assistance with Retirement,		•		·
	Inflation & Preschool Costs 13	26,129	N/A1	26,229	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants <sup>14</sup>	197	N/A1	Not Funded	I in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	<u>Technology - VPSA</u> <sup>6</sup>	102,000	20,400	128,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	128,326	20,400	198,728	38,849
Catego	orical Programs:				
carego	Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
		0.004	N/A1	2,601	N/A1
1	School Lunch 5	2,601	14// 11		
	School Lunch <sup>5</sup> Special Education - Homebound <sup>5</sup>	2,601 2,125	N/A1	2,007	N/A1
		,		· ·	N/A1 N/A1
	Special Education - Homebound <sup>5</sup>	2,125	N/A1	2,007	· ·

Lottery	/-Funded Programs				
	Foster Care 5	0	N/A1	0	N/A1
	At-Risk	98,410	53,622	91,451	49,830
	Virginia Preschool Initiative 11	0	0	0	0
⇨	Early Reading Intervention <sup>17</sup>	8,084	4,405	10,105	5,506
	Mentor Teacher Program	2,453	N/A1	2,453	N/A1
	K-3 Primary Class Size Reduction	67,904	36,999	60,710	33,080
	School Breakfast 5	75	N/A1	266	N/A1
$\Rightarrow$	SOL Algebra Readiness 17	12,414	6,764	12,414	6,764
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs 13	Funded in Incer	ntivo in EV 2012	1,940	N/A1
	(Split funded - See Incentive Programs above)	r unded in incer	luve III I 2013	1,940	IN/AT
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	0	N/A1	0	N/A1
	Career and Technical Education 4,5	2,647	N/A1	2,647	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
$\Rightarrow$	English as a Second Language 12	7,719	4,206	5,789	3,154
	Remedial Summer School 5, 10	8,878	N/A1	15,615	N/A1
	(Split funded - See SOQ Programs above)	0,070	IV/AT	13,013	IVAT
$\Rightarrow$	Textbooks <sup>8</sup>	34,458	18,776	32,143	17,514
	Subtotal - Lottery-Funded Programs <sup>3</sup>	250,901	124,772	243,392	115,848
			*		
	Total State & Local Funds	\$3,631,846	\$1,662,803	\$3,469,284	\$1,546,584

<sup>1 &</sup>quot;N/A" = no local match required for this program.

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

		Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
NUM	DIVISION	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
207	WEST POINT	759.11	759.11	785.46	785.46
	2012 2011 2	2012-2014 Composite Index FY 2013			2011
	2012-2014 Composite Index 0.2838	FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	2014 FY 2014 Local Share
Standa	rds of Quality Programs:	F1 2013 State Share	F1 2013 Local Share	F1 2014 State Share	F1 2014 Local State
□	Basic Aid (Net of all Adjustments) 16	2,487,503	985.693	2,579,787	1,022,290
	Sales Tax 7	569,064	N/A1	583,566	N/A1
⇨	Textbooks 8	Funded in Lott	·	Funded in Lot	
⇒	Vocational Education	53,280	21,113	54,567	21,623
□⇒	Gifted Education	25,553	•	25,877	10,254
		,	10,125	*	•
⇒	Special Education	138,637	54,936	143,449	56,843
⇨	Prevention, Intervention, & Remediation	31,533	12,495	33,190	13,152
⇒	VRS Retirement (Includes RHCC) 9	229,974	91,129	237,957	94,292
⇨	Social Security	137,550	54,505	142,324	56,397
⇨	Group Life	8,699	3,447	9,001	3,567
	Remedial Summer School 5, 10	23,573	N/A1	Funded in Lot	fory in EV 2014
	(Split funded - See Lottery Programs below)	•			-
	Subtotal - SOQ Accounts <sup>3</sup>	3,705,366	1,233,443	3,809,718	1,278,418
lu a a máir	vo Duo muomo.				
incentiv	ve Programs:  Compensation Supplement 15	Not Funded	in FV 2013	54,585	11,819
	Academic Year Governor's School 4	Not i unded	N/A1	04,500	N/A1
	Additional Assistance with Retirement,	Ŭ	N/AT	0	IVAI
	Inflation & Preschool Costs <sup>13</sup>	30,073	N/A1	29,088	N/A1
	(Split funded - See Lottery Programs below)	,			
	EpiPen Grants 14	295	N/A1	Not Funded	l in FY 2014
	Early Reading Specialists Initiative	Not Funded		0	0
	Technology - VPSA 6	128,000	25,600	128,000	25,600
	Subtotal - Incentive Accounts <sup>3</sup>	158,368	25,600	211,673	37,419
Cotogo	vical Dragrama				
Catego	rical Programs:  Adult Education <sup>5</sup>	0	N/A1	0	N/A1
	Virtual Virginia <sup>5</sup>	0	N/A1	0	N/A1
	American Indian Treaty Commitment <sup>5</sup>	0	N/A1	0	N/A1
	School Lunch 5	2,919	N/A1	2,919	N/A1
	Special Education - Homebound <sup>5</sup>	0	N/A1	2,5:0	N/A1
	Special Education - State-Operated Programs 5	0	N/A1	0	N/A1
	Special Education - Jails <sup>5</sup>	0	N/A1	0	N/A1
	Subtotal - Categorical Accounts <sup>3</sup>	2,919	0	2,919	0

\$4,204,425

\$1,353,710

## Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery	Lottery-Funded Programs				
	Foster Care <sup>5</sup>	2,294	N/A1	0	N/A1
	At-Risk	20,380	8,076	21,053	8,342
	Virginia Preschool Initiative 11	12,892	5,109	8,594	3,405
$\Rightarrow$	Early Reading Intervention <sup>17</sup>	2,236	886	4,472	1,772
	Mentor Teacher Program	0	N/A1	0	N/A1
	K-3 Primary Class Size Reduction	0	0	0	0
	School Breakfast 5	3,287	N/A1	5,020	N/A1
⇨	SOL Algebra Readiness 17	6,921	2,743	4,579	1,814
	Additional Assistance with Retirement,		•		
	Inflation & Preschool Costs <sup>13</sup> (Split funded - See Incentive Programs above)	Funded in Incer	ntive in FY 2013	2,152	N/A1
	Alternative Education 4,5	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition 4,5	56,493	N/A1	42,385	N/A1
	Career and Technical Education 4,5	3,066	N/A1	3,066	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇨	English as a Second Language 12	2,135	846	6,406	2,538
	Remedial Summer School <sup>5, 10</sup> (Split funded - See SOQ Programs above)	9,626	N/A1	24,052	N/A1
⇒	Textbooks <sup>8</sup>	48,784	19,331	50,477	20,002
	Subtotal - Lottery-Funded Programs <sup>3</sup>	175,973	36,991	180,114	37,873

<sup>1 &</sup>quot;N/A" = no local match required for this program.

Total State & Local Funds

\$4,042,627

\$1,296,034

<sup>&</sup>lt;sup>2</sup> ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014

<sup>&</sup>lt;sup>3</sup> Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

<sup>&</sup>lt;sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>&</sup>lt;sup>5</sup> Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>&</sup>lt;sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

<sup>9</sup> VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

<sup>10</sup> Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>11</sup> Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>12</sup> Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

<sup>13</sup> The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

<sup>14</sup> EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

<sup>15</sup> Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective
August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014
(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

<sup>16</sup> For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

<sup>17</sup> Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

<sup>⇒ =</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.