



COMMONWEALTH of VIRGINIA
Department of Education

April 5, 2013

TO: Division Superintendents

FROM: Patricia I. Wright, Superintendent of Public Instruction

SUBJECT: Table 15 from the Superintendent's Annual Report for Virginia and ESEA Maintenance of Effort Calculation for Fiscal Year 2012

Section 22.1-92, *Code of Virginia*, requires school divisions to prepare and distribute "notification of the estimated average per pupil cost for public education in the school division for the coming year" as well as "actual per pupil state and local education expenditures for the previous school year." This memorandum provides data related to actual per pupil expenditures for fiscal year 2012 as well as a methodology that school divisions may use to estimate per pupil expenditures for fiscal years 2013 and 2014.

In addition, Section 22.1-90, *Code of Virginia*, requires that school boards "submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education." The requirement that a report of the school division's total expenditures be made available to the public was added with the passage of House Bill 2269 by the 2009 General Assembly. More information and a reporting template can be found in [Superintendent's Memo Number 181-09](#), dated July 10, 2009, to be used in meeting this separate reporting requirement.

An Excel worksheet providing an illustration of how Table 15 is calculated as well as worksheets for estimating total and per pupil expenditures by fund source for fiscal years 2013 and 2014 is located on the Department's Web site and may be downloaded from the following address:

http://www.doe.virginia.gov/statistics_reports/supts_annual_report/2011_12/index.shtml.

Instructions for downloading an Excel file can be found at:

http://www.doe.virginia.gov/school_finance/filedownload_instructions.shtml.

[Attachment A](#) of this memorandum provides Table 15 (*Sources of Financial Support for Expenditures, Total Expenditures for Operations and Total Per Pupil Expenditures for Operations*) from the Superintendent's Annual Report for Virginia for fiscal year 2012. Table 15 shows the total and per pupil expenditures for public school operations by fund source for each school division and statewide. The source for this table is the fiscal year 2012 Annual School Report Financial Section (ASRFIN) data submitted by school divisions. Please note that, for purposes of reporting Table 15, data for the four jointly-operated school divisions are combined and reported under the fiscal agent division.

[Attachment B](#) of this memorandum provides instructions for completing the Table 15 worksheets for estimating total and per pupil expenditures by fund source for fiscal years 2013 and 2014.

We hope that you find this information helpful in complying with the reporting requirements of Section 22.1-92, *Code of Virginia*. The Excel file provided to school divisions as part of this memorandum is for local use only; no data generated from the Excel file should be returned to the Department of Education.

CHANGES FOR FISCAL YEAR 2012 TABLE 15

Beginning in fiscal year 2012, Table 15 of the Superintendent's Annual Report will contain Pre-kindergarten (Program 8) expenditures. Table 15 has been updated to include pre-kindergarten in the expenditures, revenues, and Average Daily Membership (ADM).

This change was made prior to the development of the fiscal year 2012 ASRFIN, and therefore was included in the preliminary fiscal year 2012 Table 15 calculation in Schedule K of the ASRFIN.

ESEA MAINTENANCE OF EFFORT CALCULATION

As a requirement for federal Title I, Part A funding, all school divisions must meet the local educational agency (LEA) maintenance of effort ("MOE") requirement as specified in sections 1120(a) and 9521 of the *Elementary and Secondary Education Act* (ESEA). Divisions must expend at least 90 percent of the preceding year's effort from local and state expenditures, including sales tax, either on a total expenditure basis or per pupil expenditure basis.

The Department has completed the ESEA LEA maintenance of effort calculation for fiscal year 2012, as compared with fiscal year 2011. This calculation is based on data from the fiscal year 2011 Table 15 and fiscal year 2012 Table 15, excluding Community Services **and pre-kindergarten expenditures**, as reported by school divisions on the Annual School Report. Fiscal year 2011 Table 15 values already exclude pre-kindergarten expenditures; pre-kindergarten expenditures have been removed from the fiscal year 2012 values for accurate comparison to fiscal year 2011. Attachment C of this memorandum is an Excel file that details the fiscal year 2012 calculations of ESEA MOE for each school division. The key data in this file are in columns S and V of the "ESEA MOE" tab. These columns show the total percent of change and per pupil percent of change between fiscal year 2011 and fiscal year 2012. All school divisions met the ESEA LEA maintenance of effort requirement for fiscal year 2012.

In addition to [Attachment B](#), the Excel calculation template for the General Assembly's adopted amendments to the 2012-2014 budget includes a worksheet that may be used to estimate a school division's compliance with meeting ESEA MOE requirements in fiscal years 2013 and 2014. This Excel file and associated instructions are located on the Department's Web site and may be downloaded from the following address:

http://www.doe.virginia.gov/school_finance/budget/calc_tools/index.shtml.

If you have questions regarding ESEA MOE requirements, please contact the program administration and accountability office at (804) 225-2870.

If you have questions regarding Table 15 or the ESEA MOE calculations, please contact budget office staff at (804) 225-2025.

PIW/lmf

Attachments:

- a. [Table 15 - 2011-2012](#) (PDF)
- b. [Instructions for Using Table 15 Worksheets](#) (PDF)
- c. [ESEA Maintenance of Effort Calculation](#) (XLS)

