Virginia Department of Education
Federal ESEA Maintenance of Effort
Fiscal Year 2018 Calculation Toward Meeting the 90 Percent Effort Requirement, Pursuant to Sections 1120 (a) and 9521 of the Elementary and Secondary Education Act (ESEA) [1]
Fiscal Year 2018 vs Fiscal Year 2017 Operational Expenditures from Local and State Sources [3, 4] as Shown in Table 15 of the Superintendent's Annual Report (Excluding Pre-Kindergarten and Community Service Expenditures)

School Division	FY 2017 Calculation						FY 2018 Calculation						FINAL Federal Maintenance of Effort - Excluding Community Services and Pre-kindergarten [1]					
													Total State and Local Expenditures (excludes community services and Pre-kindergarten expenditures)			State and Local Per Pupil Expenditures (excludes community services and Pre-kindergarten expenditures)		
	Total State and Local Operational Expenditures (including Pre-K) [3, 4]	Community Services Expenditures (Annual School Report Function 65300, all Objects Except 8200)	Pre-K Expenditures (Program 8) from State and Local Sources [4]	Total State and Local Expenditures (excludes community services and Pre-K expenditures)	End-of-Year Average Daily Membership, excluding Pre-K [2]	State and Local Per Pupil Expenditures	Total State and Local Operational Expenditures (including Pre-K) [3, 4]	Community Services Expenditures (Annual School Report Function 65300, all Objects Except 8200)	Pre-K Expenditures (Program 8) from State and Local Sources [4]	Total State and Local Expenditures (excludes community services and Pre-K expenditures)	End-of-Year Average Daily Membership, excluding Pre-K [2]	State and Local Per Pupil Expenditures	FY 2017	FY 2018	FY 2018 as a percentage of FY 2017	FY 2017	FY 2018	FY 2018 as a percentage of FY 2017
COUNTIES																		
001 Accomack	52,296,760	-	(898,409)	51,398,352	5,045	10,187	55,279,750	-	(797,592)	54,482,158	5,014	10,866	51,398,352	54,482,158	106.0%	10,187	10,866	106.7%
002 Albemarle	177,117,841	(1,645,811)	-	175,472,029	13,466	13,030	194,068,748	(1,760,774)	-	192,307,974	13,603	14,137	175,472,029	192,307,974	109.6%	13,030	14,137	108.5%
003 Alleghany	24,353,858	-	(259,466)	24,094,392	2,111	11,415	23,648,288	-	(260,841)	23,387,447	2,067	11,316	24,094,392	23,387,447	97.1%	11,415	11,316	99.1%
004 Amelia	16,694,023	-	(207,772)	16,486,251	1,737	9,494	16,589,058	-	(203,955)	16,385,102	1,739	9,422	16,486,251	16,385,102	99.4%	9,494	9,422	99.2%
005 Amherst	42,098,358	-	(459,802)	41,638,556	3,977	10,470	41,890,843	-	(460,127)	41,430,716	3,898	10,629	41,638,556	41,430,716	99.5%	10,470	10,629	101.5%
006 Appomattox	20,341,849	-	(252,936)	20,088,913	2,196	9,146	20,827,495	-	(268,676)	20,558,818	2,185	9,409	20,088,913	20,558,818	102.3%	9,146	9,409	102.9%
007 Arlington	505,993,170	(16,604,023)	(7,065,910)	482,323,237	25,226	19,120	535,766,036	(17,485,154)	(7,497,287)	510,783,594	25,900	19,721	482,323,237	510,783,594	105.9%	19,120	19,721	103.1%
008 Augusta	99,006,655	-	(1,591,909)	97,414,746	10,013	9,729	101,681,949	-	(1,854,123)	99,827,826	9,882	10,102	97,414,746	99,827,826	102.5%	9,729	10,102	103.8%
009 Bath	10,261,554	-	(89,727)	10,171,827	523	19,461	9,993,356	-	(90,196)	9,903,161	517	19,144	10,171,827	9,903,161	97.4%	19,461	19,144	98.4%
010 Bedford	93,796,240	-	(849,923)	92,946,317	9,513	9,771	95,753,143	-	(859,036)	94,894,107	9,478	10,012	92,946,317	94,894,107	102.1%	9,771	10,012	102.5%
011 Bland	7,961,151	-	(32,614)	7,928,537	751	10,559	7,610,672	-	(76,478)	7,534,194	722	10,432	7,928,537	7,534,194	95.0%	10,559	10,432	98.8%
012 Botetourt	50,351,003	-	(197,053)	50,153,950	4,561	10,996	50,839,803	-	(217,387)	50,622,417	4,557	11,109	50,153,950	50,622,417	100.9%	10,996	11,109	101.0%
013 Brunswick	18,905,360	-	(533,977)	18,371,383	1,616	11,367	19,026,446	-	(379,570)	18,646,875	1,558	11,971	18,371,383	18,646,875	101.5%	11,367	11,971	105.3%
014 Buchanan	28,767,058	-	(683,950)	28,083,108	2,805	10,011	28,037,637	-	(189,273)	27,848,364	2,724	10,223	28,083,108	27,848,364	99.2%	10,011	10,223	102.1%
015 Buckingham	19,886,251	-	(683,936)	19,202,315	1,909	10,059	20,475,752	-	(705,502)	19,770,250	1,949	10,142	19,202,315	19,770,250	103.0%	10,059	10,142	100.8%
016 Campbell	73,513,372	-	(1,171,750)	72,341,623	7,711	9,382	74,212,878	-	(1,208,211)	73,004,668	7,661	9,529	72,341,623	73,004,668	100.9%	9,382	9,529	101.6%
017 Caroline	40,014,544	-	(239,326)	39,775,218	4,021	9,892	41,216,334	-	(295,787)	40,920,547	4,116	9,942	39,775,218	40,920,547	102.9%	9,892	9,942	100.5%
018 Carroll	38,826,298	(16,215)	(587,810)	38,222,273	3,669	10,416	38,957,966	(14,744)	(661,547)	38,281,675	3,615	10,590	38,222,273	38,281,675	100.2%	10,416	10,590	101.7%
019 Charles City	9,371,209	-	(141,349)	9,229,861	638	14,463	9,349,339	-	(153,721)	9,195,618	611	15,061	9,229,861	9,195,618	99.6%	14,463	15,061	104.1%
020 Charlotte	21,449,264	-	(299,026)	21,150,239	1,821	11,612	21,865,950	-	(310,593)	21,555,356	1,776	12,139	21,150,239	21,555,356	101.9%	11,612	12,139	104.5%
021 Chesterfield	559,187,783	-	(3,672,818)	555,514,965	59,471	9,341	581,775,477	-	(1,130,562)	580,644,915	60,091	9,663	555,514,965	580,644,915	104.5%	9,341	9,663	103.5%
022 Clarke	22,137,148	-	(37,351)	22,099,797	1,959	11,281	22,765,605	-	(39,800)	22,725,805	1,932	11,762	22,099,797	22,725,805	102.8%	11,281	11,762	104.3%
023 Craig	6,331,205	-	-	6,331,205	602	10,517	6,383,426	-	-	6,383,426	587	10,876	6,331,205	6,383,426	100.8%	10,517	10,876	103.4%
024 Culpeper	76,292,814	-	(700,360)	75,592,454	7,982	9,470	79,417,744	-	(694,363)	78,723,381	7,984	9,861	75,592,454	78,723,381	104.1%	9,470	9,861	104.1%
025 Cumberland	13,455,477	-	(263,384)	13,192,093	1,264	10,436	13,585,898	-	(221,147)	13,364,752	1,238	10,792	13,192,093	13,364,752	101.3%	10,436	10,792	103.4%
026 Dickenson	21,321,860	-	(311,354)	21,010,506	2,077	10,114	21,391,953	-	(321,735)	21,070,218	1,994	10,569	21,010,506	21,070,218	100.3%	10,114	10,569	104.5%
027 Dinwiddie	42,391,107	-	(209,684)	42,181,423	4,277	9,863	43,419,965	-	(208,691)	43,211,274	4,259	10,147	42,181,423	43,211,274	102.4%	9,863	10,147	102.9%
028 Essex	15,902,577	-	(208,159)	15,694,418	1,359	11,549	16,701,623	-	(216,459)	16,485,165	1,326	12,437	15,694,418	16,485,165	105.0%	11,549	12,437	107.7%
029 Fairfax	2,670,655,933	-	(18,319,080)	2,652,336,852	183,300	14,470	2,758,275,532	-	(18,832,051)	2,739,443,480	183,530	14,926	2,652,336,852	2,739,443,480	103.3%	14,470	14,926	103.2%
030 Fauquier	133,101,379	-	(376,119)	132,725,260	10,890	12,188	136,469,173	-	(546,271)	135,922,902	10,950	12,413	132,725,260	135,922,902	102.4%	12,188	12,413	101.9%
031 Floyd	19,299,812	-	(221,007)	19,078,805	1,978	9,646	20,611,404	-	(295,972)	20,315,432	1,968	10,324	19,078,805	20,315,432	106.5%	9,646	10,324	107.0%
032 Fluvanna	35,648,157	-	(333,616)	35,314,541	3,488	10,125	36,884,483	-	(350,870)	36,533,613	3,485	10,482	35,314,541	36,533,613	103.5%	10,125	10,482	103.5%
033 Franklin	75,004,192	(40,551)	(1,206,127)	73,757,514	6,962	10,594	76,027,098	(46,351)	(1,242,613)	74,738,134	6,882	10,861	73,757,514	74,738,134	101.3%	10,594	10,861	102.5%
034 Frederick	149,782,356	-	-	149,782,356	13,238	11,315	159,030,836	-	36,998	159,067,834	13,375	11,893	149,782,356	159,067,834	106.2%	11,315	11,893	105.1%
035 Giles	22,705,235	-	(81,544)	22,623,692	2,380	9,504	24,029,243	-	(185,508)	23,843,735	2,382	10,011	22,623,692	23,843,735	105.4%	9,504	10,011	105.3%
036 Gloucester	55,209,125	-	(325,125)	54,884,000	5,346	10,266	55,881,511	-	(330,984)	55,550,528	5,284	10,513	54,884,000	55,550,528	101.2%	10,266	10,513	102.4%
037 Goochland	28,623,866	-	(233,921)	28,389,945	2,501	11,353	30,350,332	-	(288,499)	30,061,833	2,559	11,749	28,389,945	30,061,833	105.9%	11,353	11,749	103.5%
038 Grayson	17,971,416	-	(263,966)	17,707,450	1,584	11,182	18,218,270	-	(267,557)	17,950,713	1,520	11,807	17,707,450	17,950,713	101.4%	11,182	11,807	105.6%
039 Greene	31,227,543	-	(251,341)	30,976,202	3,102	9,987	33,407,346	-	(257,250)	33,150,096	3,019	10,980	30,976,202	33,150,096	107.0%	9,987	10,980	109.9%
040 Greensville	24,004,772	-	(459,543)	23,545,229	2,393	9,839	23,418,638	-	(472,839)	22,945,799	2,234	10,271	23,545,229	22,945,799	97.5%	9,839	10,271	104.4%
041 Halifax	49,952,508	-	(923,087)	49,029,421	4,830	10,151	50,229,720	-	(930,867)	49,298,852	4,713	10,460	49,029,421	49,298,852	100.6%	10,151	10,460	103.0%
042 Hanover	170,996,067	-	(523,479)	170,472,588	17,712	9,625	179,314,475	-	(592,006)	178,722,469	17,527	10,197	170,472,588	178,722,469	104.8%	9,625	10,197	105.9%
043 Henrico	456,615,808	-	(4,270,982)	452,344,826	50,148	9,020	481,497,378	-	(4,297,309)	477,200,069	50,262	9,494	452,344,826	477,200,069	105.5%	9,020	9,494	105.3%
044 Henry	66,414,991	(96,144)	(1,615,691)	64,703,156	7,132	9,073	67,913,089	(81,617)	(1,621,251)	66,210,221	7,106	9,318	64,703,156	66,210,221	102.3%	9,073	9,318	102.7%
045 Highland	3,933,404	-	(22,137)	3,911,267	197	19,862	4,060,294	-	(31,138)	4,029,156	193	20,896	3,911,267	4,029,156	103.0%	19,862	20,896	105.2%
046 Isle Of Wight	54,030,849	-	(548,766)	53,482,082	5,330	10,035	54,539,914	-	(578,752)	53,961,161	5,359	10,068	53,482,082	53,961,161	100.9%	10,035	10,068	100.3%
048 King George	40,774,104	-	(72,093)	40,702,011	4,226	9,631	42,684,353	-	(84,633)	42,599,721	4,362	9,766	40,702,011	42,599,721	104.7%	9,631	9,766	101.4%
049 King & Queen	9,447,509	-	(203,571)	9,243,937	801	11,534	9,664,218	-	(229,312)	9,434,906	766	12,316	9,243,937	9,434,906	102.1%	11,534	12,316	106.8%
050 King William	22,853,583	-	-	22,853,583	2,159	10,587	23,980,069	-	-	23,980,069	2,170	11,051	22,853,583	23,980,069	104.9%	10,587	11,051	104.4%
051 Lancaster	14,653,866	(4,629)	(528,986)	14,120,251	1,109	12,730	14,859,256	-	(529,480)	14,329,775	1,068	13,419	14,120,251	14,329,775	101.5%	12,730	13,419	105.4%
052 Lee	31,814,450	-	-	31,814,450	3,027	10,511	32,771,779	-	(42,875)	32,728,904	3,052	10,725	31,814,450	32,728,904	102.9%	10,511	10,725	102.0%
053 Loudoun	1,108,094,154	-	(3,323,004)	1,104,771,150	78,319	14,106	1,156,019,624	-	(3,138,035)	1,152,881,589	80,369	14,345	1,104,771,150	1,152,881,589	104.4%	14,106	14,345	101.7%
054 Louisa	51,136,822	-	(389,507)	50,747,315	4,673	10,861	56,492,019	-	(405,562)	56,086,457	4,741	11,831	50,747,315	56,086,457	110.5%	10,861	11,831	108.9%
055 Lunenburg	14,031,563	-	(262,866)	13,768,697	1,477	9,319	14,387,897	-	(258,969)	14,128,928	1,439	9,818	13,768,697	14,128,928	102.6%	9,319	9,818	105.4%
056 Madison	18,929,871	-	(185,006)	18,744,865	1,705	10,993	19,771,768	-	(192,707)	19,579,062	1,693	11,564	18,744,865	19,579,062	104.5%	10,993	11,564	105.2%
057 Mathews	12,441,078	-	-	12,441,078	1,067	11,660	13,156,852	-	-	13,156,852	1,074	12,252	12,441,078	13,156,852	105.8%	11,660	12,252	105.1%
058 Mecklenburg	39,578,270	-	(604,615)	38,973,654	4,194	9,293	43,147,882	-	(757,636)	42,390,246	4,101	10,338	38,973,654	42,390,246	108.8%	9,293	10,338	111.3%
059 Middlesex	12,653,357	-	(112,525)	12,540,833	1,173	10,689	13,295,624	-	(115,101)	13,180,523	1,193	11,044	12,540,833	13,180,523	105.1%	10,689	11,044	103.3%
060 Montgomery	102,055,473	(341,369)	(907,118)	100,806,986	9,483	10,631	103,842,623	(395,647)	(955,691)	102,491,285	9,641	10,630	100,806,986	102,491,285	101.7%	10,631	10,630	100.0%

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Fiscal Year 2018 vs Fiscal Year 2017 Operational Expenditures from Local and State Sources [3, 4] as Shown in Table 15 of the Superintendent's Annual Report (Excluding Pre-Kindergarten and Community Service Expenditures)

School Division	FY 2017 Calculation						FY 2018 Calculation						FINAL Federal Maintenance of Effort - Excluding Community Services and Pre-kindergarten [1]					
													Total State and Local Expenditures (excludes community services and Pre-kindergarten expenditures)			State and Local Per Pupil Expenditures (excludes community services and Pre-kindergarten expenditures)		
	Total State and Local Operational Expenditures (including Pre-K) [3, 4]	Community Services Expenditures (Annual School Report Function 65300, all Objects Except 8200)	Pre-K Expenditures (Program 8) from State and Local Sources [4]	Total State and Local Expenditures (excludes community services and Pre-K expenditures)	End-of-Year Average Daily Membership, excluding Pre-K [2]	State and Local Per Pupil Expenditures	Total State and Local Operational Expenditures (including Pre-K) [3, 4]	Community Services Expenditures (Annual School Report Function 65300, all Objects Except 8200)	Pre-K Expenditures (Program 8) from State and Local Sources [4]	Total State and Local Expenditures (excludes community services and Pre-K expenditures)	End-of-Year Average Daily Membership, excluding Pre-K [2]	State and Local Per Pupil Expenditures	FY 2017	FY 2018	FY 2018 as a percentage of FY 2017	FY 2017	FY 2018	FY 2018 as a percentage of FY 2017
062 Nelson	24,482,412	-	(196,245)	24,286,167	1,840	13,202	25,079,677	-	(196,573)	24,883,104	1,813	13,721	24,286,167	24,883,104	102.5%	13,202	13,721	103.9%
063 New Kent	28,968,477	-	-	28,968,477	3,065	9,452	30,684,073	-	(6,459)	30,677,614	3,153	9,729	28,968,477	30,677,614	105.9%	9,452	9,729	102.9%
065 Northampton	16,886,712	-	(425,222)	16,461,490	1,570	10,483	17,829,619	-	(433,665)	17,395,954	1,523	11,426	16,461,490	17,395,954	105.7%	10,483	11,426	109.0%
066 Northumberland	15,493,453	-	(190,440)	15,303,013	1,260	12,149	16,120,826	-	(299,275)	15,821,551	1,223	12,940	15,303,013	15,821,551	103.4%	12,149	12,940	106.5%
067 Nottoway	19,661,376	-	(736,291)	18,925,085	2,021	9,364	20,388,589	-	(687,430)	19,701,158	1,960	10,049	18,925,085	19,701,158	104.1%	9,364	10,049	107.3%
068 Orange	47,741,272	-	(533,034)	47,208,238	4,809	9,817	48,447,724	-	(737,471)	47,710,254	4,775	9,992	47,208,238	47,710,254	101.1%	9,817	9,992	101.8%
069 Page	31,958,423	-	(405,145)	31,553,279	3,314	9,520	32,333,412	-	(427,021)	31,906,391	3,267	9,767	31,553,279	31,906,391	101.1%	9,520	9,767	102.6%
070 Patrick	25,479,171	-	(395,027)	25,084,144	2,651	9,462	25,522,367	-	(267,923)	25,254,444	2,581	9,786	25,084,144	25,254,444	100.7%	9,462	9,786	103.4%
071 Pittsylvania	80,324,643	-	(1,181,786)	79,142,857	8,786	9,008	81,848,997	-	(1,213,635)	80,635,362	8,605	9,371	79,142,857	80,635,362	101.9%	9,008	9,371	104.0%
072 Powhatan	43,900,071	-	(111,411)	43,788,661	4,210	10,401	45,409,716	-	(112,096)	45,297,620	4,221	10,732	43,788,661	45,297,620	103.5%	10,401	10,732	103.2%
073 Prince Edward	21,174,329	-	(548,753)	20,625,577	2,017	10,226	22,382,247	-	(555,060)	21,827,186	1,962	11,126	20,625,577	21,827,186	105.8%	10,226	11,126	108.8%
074 Prince George	56,392,483	-	(527,589)	55,864,894	6,223	8,977	57,883,536	-	(523,271)	57,360,265	6,213	9,232	55,864,894	57,360,265	102.7%	8,977	9,232	102.8%
075 Prince William	949,250,323	-	(6,443,455)	942,806,868	88,150	10,695	987,773,905	-	(7,712,032)	980,061,873	88,933	11,020	942,806,868	980,061,873	104.0%	10,695	11,020	103.0%
077 Pulaski	42,370,033	-	(494,999)	41,875,034	4,104	10,203	42,092,797	-	(520,449)	41,572,347	4,018	10,347	41,875,034	41,572,347	99.3%	10,203	10,347	101.4%
078 Rappahannock	11,910,518	-	(76,919)	11,833,599	845	14,000	11,593,034	-	(107,351)	11,485,683	810	14,188	11,833,599	11,485,683	97.1%	14,000	14,188	101.3%
079 Richmond	13,473,510	-	(179,954)	13,293,556	1,266	10,501	13,257,802	-	(190,513)	13,067,290	1,278	10,228	13,293,556	13,067,290	98.3%	10,501	10,228	97.4%
080 Roanoke	139,351,216	-	(562,834)	138,788,382	13,815	10,046	145,530,641	-	(608,969)	144,921,673	13,780	10,517	138,788,382	144,921,673	104.4%	10,046	10,517	104.7%
081 Rockbridge	28,111,575	-	(171,610)	27,939,965	2,532	11,036	29,617,276	-	(148,026)	29,469,250	2,570	11,465	27,939,965	29,469,250	105.5%	11,036	11,465	103.9%
082 Rockingham	126,941,898	-	(1,659,337)	125,282,562	11,355	11,033	132,283,022	-	(1,823,124)	130,459,898	11,392	11,452	125,282,562	130,459,898	104.1%	11,033	11,452	103.8%
083 Russell	35,086,725	-	(625,942)	34,460,783	3,754	9,179	36,224,112	-	(741,125)	35,482,987	3,622	9,797	34,460,783	35,482,987	103.0%	9,179	9,797	106.7%
084 Scott	32,912,001	-	(173,901)	32,738,100	3,458	9,468	33,412,123	-	(163,964)	33,248,159	3,429	9,696	32,738,100	33,248,159	101.6%	9,468	9,696	102.4%
085 Shenandoah	60,077,477	-	(916,976)	59,160,501	5,833	10,143	62,557,152	-	(897,378)	61,659,773	5,873	10,500	59,160,501	61,659,773	104.2%	10,143	10,500	103.5%
086 Smyth	40,809,334	-	(655,175)	40,154,159	4,327	9,280	42,102,258	-	(679,400)	41,422,857	4,213	9,832	40,154,159	41,422,857	103.2%	9,280	9,832	106.0%
087 Southampton	30,418,760	-	(427,652)	29,991,109	2,636	11,379	28,297,578	-	(472,533)	27,825,044	2,672	10,414	29,991,109	27,825,044	92.8%	11,379	10,414	91.5%
088 Spotsylvania	241,566,185	-	(1,062,132)	240,504,053	23,134	10,396	243,156,049	-	(853,509)	242,302,541	23,229	10,431	240,504,053	242,302,541	100.8%	10,396	10,431	100.3%
089 Stafford	283,214,392	-	(3,891,617)	279,322,775	28,043	9,960	279,045,323	-	(6,665,969)	272,379,354	28,486	9,562	279,322,775	272,379,354	97.5%	9,960	9,562	96.0%
090 Surry	14,244,361	-	(301,714)	13,942,648	754	18,494	15,332,803	-	(315,985)	15,016,818	732	20,527	13,942,648	15,016,818	107.7%	18,494	20,527	111.0%
091 Sussex	16,362,227	-	(298,049)	16,064,178	1,061	15,135	16,603,409	-	(30,051)	16,573,358	1,021	16,237	16,064,178	16,573,358	103.2%	15,135	16,237	107.3%
092 Tazewell	52,351,189	-	(679,940)	51,671,249	5,732	9,014	51,704,795	-	(645,535)	51,059,260	5,597	9,123	51,671,249	51,059,260	98.8%	9,014	9,123	101.2%
093 Warren	50,790,798	-	(171,643)	50,619,156	5,306	9,540	53,440,507	-	(305,335)	53,135,172	5,279	10,066	50,619,156	53,135,172	105.0%	9,540	10,066	105.5%
094 Washington	68,510,428	-	(644,686)	67,865,741	7,002	9,692	68,685,884	-	(866,076)	67,819,808	6,992	9,700	67,865,741	67,819,808	99.9%	9,692	9,700	100.1%
095 Westmoreland	21,473,599	-	(424,980)	21,048,619	1,585	13,282	22,434,251	-	(445,873)	21,988,378	1,519	14,478	21,048,619	21,988,378	104.5%	13,282	14,478	109.0%
096 Wise	49,876,610	(759,557)	(980,000)	48,137,053	5,601	8,594	50,027,743	(668,448)	(796,184)	48,563,111	5,554	8,744	48,137,053	48,563,111	100.9%	8,594	8,744	101.8%
097 Wythe	39,613,576	-	(773,692)	38,839,884	4,065	9,555	40,629,879	-	(811,888)	39,817,991	4,001	9,951	38,839,884	39,817,991	102.5%	9,555	9,951	104.1%
098 York	116,020,394	-	(348,394)	115,672,000	12,567	9,204	122,547,224	-	(438,343)	122,108,881	12,636	9,663	115,672,000	122,108,881	105.6%	9,204	9,663	105.0%
CITIES																		
101 Alexandria	254,568,959	(33,091)	(2,428,666)	252,107,201	14,818	17,013	260,937,477	(43,265)	(2,843,396)	258,050,816	14,999	17,204	252,107,201	258,050,816	102.4%	17,013	17,204	101.1%
102 Bristol	21,302,688	-	(424,428)	20,878,260	2,161	9,659	21,859,366	-	(424,428)	21,434,938	2,159	9,928	20,878,260	21,434,938	102.7%	9,659	9,928	102.8%
103 Buena Vista	8,619,394	(29,814)	(104,663)	8,484,916	913	9,297	8,482,933	(24,818)	(102,107)	8,356,008	892	9,366	8,484,916	8,356,008	98.5%	9,297	9,366	100.7%
104 Charlottesville	67,801,670	(956,788)	(1,906,487)	64,938,395	4,194	15,483	71,258,047	(942,931)	(1,953,830)	68,361,286	4,220	16,201	64,938,395	68,361,286	105.3%	15,483	16,201	104.6%
106 Colonial Heights	33,383,605	-	(113,925)	33,269,680	2,778	11,975	35,968,876	-	(128,333)	35,840,543	2,767	12,955	33,269,680	35,840,543	107.7%	11,975	12,955	108.2%
107 Covington	10,859,244	-	(258,126)	10,601,118	958	11,068	10,767,015	-	(214,996)	10,552,019	962	10,973	10,601,118	10,552,019	99.5%	11,068	10,973	99.1%
108 Danville	58,030,079	-	(1,806,543)	56,223,536	5,614	10,014	60,792,081	-	(1,707,141)	59,084,940	5,517	10,709	56,223,536	59,084,940	105.1%	10,014	10,709	106.9%
109 Falls Church	48,808,681	(1,694,921)	(250,875)	46,862,885	2,608	17,966	50,474,532	(1,854,352)	(1,045,873)	47,574,307	2,602	18,287	46,862,885	47,574,307	101.5%	17,966	18,287	101.8%
110 Fredericksburg	43,053,175	-	(803,099)	42,250,076	3,349	12,615	44,707,952	-	(1,365,492)	43,342,460	3,401	12,744	42,250,076	43,342,460	102.6%	12,615	12,744	101.0%
111 Galax	12,298,596	-	(191,697)	12,106,899	1,253	9,665	13,160,958	-	(197,464)	12,963,495	1,236	10,487	12,106,899	12,963,495	107.1%	9,665	10,487	108.5%
112 Hampton	201,716,183	(2,550)	(4,164,224)	197,549,409	19,470	10,146	203,076,428	(6,440)	(3,994,270)	199,075,717	19,063	10,443	197,549,409	199,075,717	100.8%	10,146	10,443	102.9%
113 Harrisonburg	67,138,882	-	(1,370,068)	65,768,814	5,843	11,256	73,607,060	-	(1,481,635)	72,125,425	5,976	12,069	65,768,814	72,125,425	109.7%	11,256	12,069	107.2%
114 Hopewell	40,619,484	-	(777,012)	39,842,471	3,962	10,056	41,333,954	-	(929,995)	40,403,959	3,971	10,175	39,842,471	40,403,959	101.4%	10,056	10,175	101.2%
115 Lynchburg	94,121,655	(108,536)	(1,795,195)	92,217,924	8,091	11,398	94,319,275	(115,377)	(1,922,859)	92,281,039	8,010	11,520	92,217,924	92,281,039	100.1%	11,398	11,520	101.1%
116 Martinsville	22,284,024	-	(718,913)	21,565,111	1,916	11,258	22,578,119	-	(713,455)	21,864,664	1,906	11,471	21,565,111	21,864,664	101.4%	11,258	11,471	101.9%
117 Newport News	292,080,659	-	(6,029,455)	286,051,204	27,066	10,569	302,465,593	-	(6,019,395)	296,446,198	26,981	10,987	286,051,204	296,446,198	103.6%	10,569	10,987	104.0%
118 Norfolk	308,016,701	(78,038)	(8,679,984)	299,258,679	28,946	10,339	310,400,591	(3,116)	(9,641,536)	300,755,939	28,430	10,579	299,258,679	300,755,939	100.5%	10,339	10,579	102.3%
119 Norton	6,818,475	-	(121,499)	6,696,975	764	8,766	6,537,608	-	(133,928)	6,403,679	768	8,340	6,696,975	6,403,679	95.6%	8,766	8,340	95.1%
120 Petersburg	40,752,970	(75,251)	(1,580,128)	39,097,591	3,851	10,153	40,508,076	(86,817)	(2,334,623)	38,086,635	3,739	10,185	39,097,591	38,086,635	97.4%	10,153	10,185	100.3%
121 Portsmouth	140,390,982	-	(3,278,552)	137,112,431	13,724	9,991	149,020,740	-	(3,200,406)	145,820,334	13,504	10,798	137,112,431	145,820,334	106.4%	9,991	10,798	108.1%
122 Radford	15,349,886	-	(148,278)	15,201,608	1,579	9,626	15,674,645	-	(152,867)	15,521,778	1,572	9,876	15,201,608	15,521,778	102.1%	9,626	9,876	102.6%
123 Richmond	276,028,865	-	(6,886,004)	269,142,860	22,820	11,794	295,572,534	-	(6,306,684)	289,265,850	22,933	12,614	269,142,860	289,265,850	107.5%	11,794	12,614	107.0%
124 Roanoke	154,059,898	-	(3,097,225)	150,962,673	12,975	11,635	158,469,595	-	(3,192,054)	155,277,541	12,953	11,988	150,962,673	155,277,541	102.9%	11,635	11,988	103.0%
126 Staunton	27,111,772	-	(454,153)	26,657,620	2,561	10,407	27,898,390	-	(527,632)	27,370,758	2,595	10,549	26,657,620	27,370,758	102.7%	10,407	10,549	101.4%

Virginia Department of Education
Federal ESEA Maintenance of Effort
Fiscal Year 2018 Calculation Toward Meeting the 90 Percent Effort Requirement, Pursuant to Sections 1120 (a) and 9521 of the Elementary and Secondary Education Act (ESEA) [1]
Fiscal Year 2018 vs Fiscal Year 2017 Operational Expenditures from Local and State Sources [3, 4] as Shown in Table 15 of the Superintendent's Annual Report (Excluding Pre-Kindergarten and Community Service Expenditures)

School Division	FY 2017 Calculation						FY 2018 Calculation						FINAL Federal Maintenance of Effort - Excluding Community Services and Pre-kindergarten [1]					
													Total State and Local Expenditures (excludes community services and Pre-kindergarten expenditures)			State and Local Per Pupil Expenditures (excludes community services and Pre-kindergarten expenditures)		
	Total State and Local Operational Expenditures (including Pre-K) [3, 4]	Community Services Expenditures (Annual School Report Function 65300, all Objects Except 8200)	Pre-K Expenditures (Program 8) from State and Local Sources [4]	Total State and Local Expenditures (excludes community services and Pre-K expenditures)	End-of-Year Average Daily Membership, excluding Pre-K [2]	State and Local Per Pupil Expenditures	Total State and Local Operational Expenditures (including Pre-K) [3, 4]	Community Services Expenditures (Annual School Report Function 65300, all Objects Except 8200)	Pre-K Expenditures (Program 8) from State and Local Sources [4]	Total State and Local Expenditures (excludes community services and Pre-K expenditures)	End-of-Year Average Daily Membership, excluding Pre-K [2]	State and Local Per Pupil Expenditures	FY 2017	FY 2018	FY 2018 as a percentage of FY 2017	FY 2017	FY 2018	FY 2018 as a percentage of FY 2017
127 Suffolk	136,782,677	-	(2,569,688)	134,212,989	13,755	9,758	140,849,356	-	(2,615,307)	138,234,049	13,828	9,997	134,212,989	138,234,049	103.0%	9,758	9,997	102.5%
128 Virginia Beach	729,452,277	-	(4,547,198)	724,905,079	67,462	10,745	766,961,538	-	(4,743,975)	762,217,563	67,339	11,319	724,905,079	762,217,563	105.2%	10,745	11,319	105.3%
130 Waynesboro	33,275,152	-	(734,577)	32,540,575	3,010	10,810	32,778,960	-	(731,975)	32,046,985	2,961	10,822	32,540,575	32,046,985	98.5%	10,810	10,822	100.1%
131 Williamsburg	130,391,887	-	(1,773,969)	128,617,918	11,787	10,912	132,097,279	-	(1,800,193)	130,297,086	11,415	11,415	128,617,918	130,297,086	101.3%	10,912	11,415	104.6%
132 Winchester	53,288,659	-	(156,674)	53,131,986	4,279	12,418	54,305,455	-	(155,442)	54,150,013	4,177	12,963	53,131,986	54,150,013	101.9%	12,418	12,963	104.4%
135 Franklin	12,854,198	-	(313,556)	12,540,643	1,066	11,763	12,811,635	-	(382,808)	12,428,827	1,029	12,074	12,540,643	12,428,827	99.1%	11,763	12,074	102.6%
136 Chesapeake	424,337,966	-	(2,205,001)	422,132,964	39,414	10,710	442,538,240	-	(6,846,988)	435,691,252	39,787	10,951	422,132,964	435,691,252	103.2%	10,710	10,951	102.3%
137 Lexington	6,402,880	-	-	6,402,880	671	9,539	6,520,226	-	-	6,520,226	659	9,888	6,402,880	6,520,226	101.8%	9,539	9,888	103.7%
139 Salem	39,971,595	-	(287,722)	39,683,873	3,800	10,444	41,030,619	-	(303,883)	40,726,735	3,887	10,478	39,683,873	40,726,735	102.6%	10,444	10,478	100.3%
142 Poquoson	21,429,166	-	(23,640)	21,405,526	2,059	10,396	22,284,326	-	(22,691)	22,261,635	2,103	10,583	21,405,526	22,261,635	104.0%	10,396	10,583	101.8%
143 Manassas	95,547,639	-	(1,573,905)	93,973,734	7,443	12,626	96,243,874	-	(1,569,643)	94,674,231	7,490	12,641	93,973,734	94,674,231	100.8%	12,626	12,641	100.1%
144 Manassas Park	36,963,428	-	(266,968)	36,696,460	3,533	10,388	38,161,126	-	(273,852)	37,887,273	3,611	10,492	36,696,460	37,887,273	103.3%	10,388	10,492	101.0%
TOWNS																		
202 Colonial Beach	5,825,811	-	(72,679)	5,753,133	564	10,196	6,606,548	-	(80,754)	6,525,794	601	10,850	5,753,133	6,525,794	113.4%	10,196	10,850	106.4%
207 West Point	9,493,814	-	(3,942)	9,489,872	780	12,160	10,003,400	-	(84,707)	9,918,692	795	12,482	9,489,872	9,918,692	104.5%	12,160	12,482	102.7%
Total	**14,510,100,927**	**(22,487,288)**	**(147,349,837)**	**14,340,263,802**	**1,248,751**	**11,484**	**15,022,110,609**	**(23,529,853)**	**(158,963,506)**	**14,839,617,250**	**1,250,763**	**11,864**	**14,340,263,802**	**14,839,617,250**	**103.5%**	**11,484**	**11,864**	**103.3%**

[1] Divisions must expend at least 90% 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.

[2] The End-of-Year Average Daily Membership (ADM) calculated at the end of the school year includes the ADM of pupils served in the school division and the ADM of resident pupils for whom tuition is paid to another school division, regional special education program, or private school. Membership excludes Head Start, pre-kindergarten, junior kindergarten students, and students for whom the division receives tuition payments from another division or entity (i.e., out-of-state school division, Comprehensive Services Act, Interstate Compact Agreement).

[3] Operational expenditures include regular day school, school food services, summer school, adult education, and other education, but does not include non-regular day school programs, non-local education agency (LEA) programs, debt service, or capital outlay additions. Non-LEA programs include expenditures made by a school division for state-operated education programs (in hospitals, clinics, and detention homes) that are located within the school division and reimbursed with state funds. Expenditures exclude tuition payments (revenue source code 1901010) received from other school divisions.

4 For both FY 2017 and FY 2018, operational expenditures include pre-kindergarten and Community Services expenditures; however, for purposes of the FY 2017 to FY 2018 Maintenance of Effort comparisons, pre-kindergarten and Community Services expenditures are excluded.