



State Spending on the K-12 Standards of Quality: FY 2013



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COMMONWEALTH of VIRGINIA

Joint Legislative Audit and Review Commission
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Hal E. Greer
Director

December 13, 2013

The Honorable John M. O'Bannon III, Chair
Joint Legislative Audit and Review Commission
General Assembly Building
Richmond, Virginia 23219

Dear Delegate O'Bannon:

Section 22.1-97 of the Code of Virginia requires JLARC to produce an annual report for the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health on state funding provided each locality for an educational program meeting the K-12 Standards of Quality (SOQ). This report on state spending for the K-12 SOQ in fiscal year 2013 was briefed to the Commission on December 9, 2013.

On behalf of the Commission staff, I would like to express our appreciation for the assistance provided by staff of the Virginia Department of Education.

Sincerely,

Hal E. Greer

A handwritten signature in cursive script that reads "Hal E. Greer".

Director

KEY FINDINGS: State Spending on the K-12 Standards of Quality: FY 2013

- The State spent about \$5.26 billion on the Standards of Quality (SOQ) in FY 2013. This amount equates to about \$4,307, on average, for each of the 1.2 million elementary and secondary school students in Virginia (page 3).
 - State SOQ contribution into the Virginia Retirement System for teachers increased 90 percent to \$302.9 million. This spending will most likely continue to increase through FY 2019 because of the General Assembly's decision in 2012 to more fully fund the retirement plan (page 3).
 - State SOQ spending grew in FY 2013 by about six percent compared to FY 2012, as spending continued to increase after the most recent economic recession (page 4).
 - Fairfax County has by far the most students and received the most total State SOQ funding, about \$533 million in FY 2013 (page 5).
 - Lee County has the lowest local ability to pay in the State and received \$6,819, the highest amount of State SOQ spending per student. Williamsburg was one of 10 localities with the highest local ability to pay and received \$2,011, the lowest amount of State SOQ spending per student (page 6).
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Annual Reports on State Spending on the Standards of Quality

The Code of Virginia requires the Joint Legislative Audit and Review Commission (JLARC) to “report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the State expenditure provided to each locality for an educational program meeting the Standards of Quality” (§ 22.1-97). The Virginia Department of Education (DOE) is required to produce a similar report each year detailing local expenditures. (See mandate, Appendix A.)

State and Localities Both Provide Funds for School Divisions to Meet Standards of Quality

The Constitution of Virginia requires the State Board of Education to set standards governing the quality of K-12 education. The same provision requires the General Assembly to apportion funds between State and local governments to meet the standards. These standards of quality (SOQ) apply to various aspects of K-12 education, including type and number of staff resources in each school division. The Constitution stipulates:

Standards of quality for the several school divisions shall be determined and prescribed from time to time by the Board of Education, subject to revision only by the General Assembly. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. (Constitution of Virginia, Article XIII, Section 2)

There are two key steps in the process of funding K-12 education. First, the State determines the costs that localities incur by meeting the standards of quality. These costs have two primary components: the number of staff and the costs of employing these staff. The staffing component is derived from the number of instructional staff required to meet the standards, which is determined by multiplying the number of students in each division by the number of staff necessary to maintain the appropriate ratios of staff per student. The cost of this staffing is derived by calculating the “prevailing” or typical cost across divisions and then multiplying this amount by the number of instructional staff required to meet the standards in each division. These calculations are similar for support staff.

Composite Index

The composite index is calculated every two years to measure a locality's ability to pay relative to other localities. The index considers property value, adjusted gross income, taxable retail sales, and the student and total population in each division.

The second key step is determining the State's share of the costs calculated in the first step above. The State's share consists of (1) sales tax funds that are obtained and appropriated by the State for public education purposes, and (2) payment of a share of remaining SOQ costs after the sales tax funds and any other applicable deductions are made. (Since FY 1993, the State's aggregate share has been 55 percent.) The State's actual share varies by locality based on each locality's ability to pay as measured through the “composite index.” The index compares the size of a locality's

tax base (relative to its population and number of students in public school) to the collective statewide size of local tax bases (relative to statewide population and number of public school students).

Localities are responsible for providing the remaining funds, beyond the State share, necessary to fund education sufficiently to meet their required SOQ expenditures. Appropriation

Act language over the years has addressed specifically how this amount should be calculated. All localities typically provide additional funds beyond this required minimum amount.

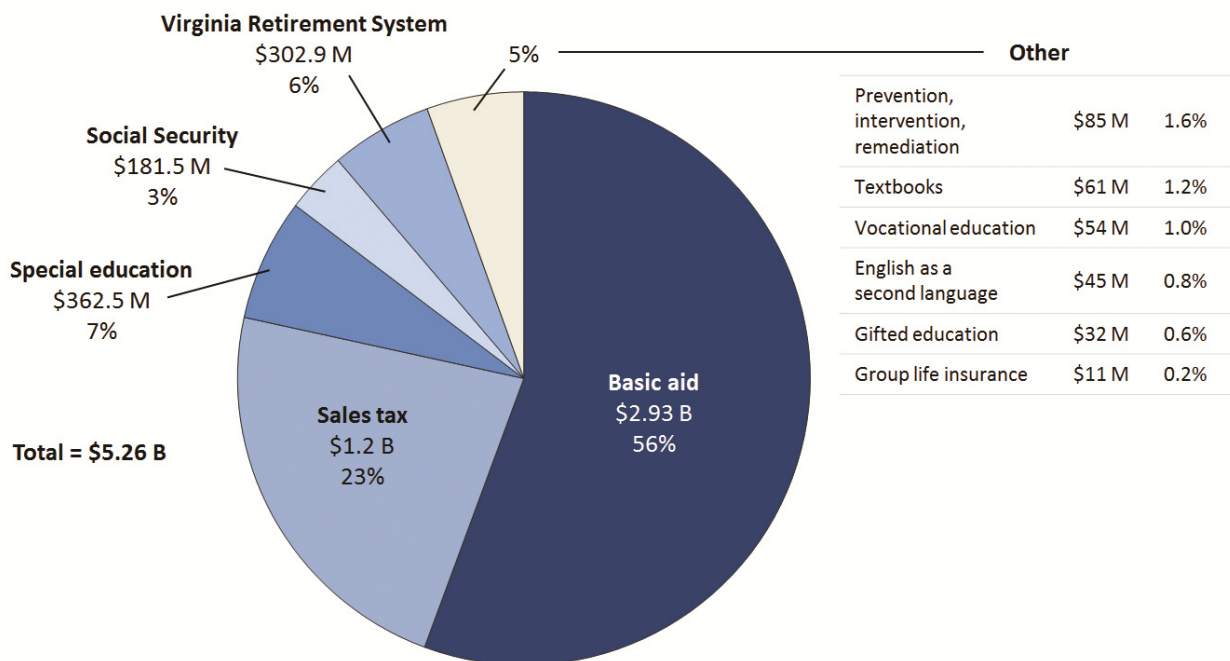
State Spent \$5.26 Billion on the SOQ in FY 2013; Retirement Contributions Increased Substantially

School divisions collectively spent about \$5.26 billion in State funds on providing an educational program to meet the SOQ in FY 2012. This total State SOQ spending amount equates to about \$4,307 for each of the 1.22 million elementary and secondary school students in Virginia during FY 2013. (See Appendix B for State SOQ spending by division and per student.)

Two SOQ accounts comprised more than three-fourths of total State SOQ spending: basic aid and sales tax (Figure 1). More than half of total State spending on the SOQ was through the basic aid account, which can be used for a variety of purposes (in particular, school division employee compensation) to provide a basic education program. Nearly one-fourth of total State SOQ spending was State sales tax funds collected for educational purposes. Additional SOQ funding for special education comprised about seven percent, while Social Security contributions comprised about three percent.

Payments into the Virginia Retirement System accounted for about six percent. The \$302.9 million in spending was an increase of 90 percent from FY 2012. This followed a 55 percent increase from FY 2011 to FY 2012. This trend of increasing payments for retirement contributions will most likely continue. Contribution rates for the teacher retirement plan are projected to continue to increase through FY 2019. This is due to the General Assembly's 2012 adoption of a schedule to fully fund the recommended plan contributions by FY 2019.

Figure 1: Basic Aid Accounted for About 56 Percent of Total State SOQ Spending, or \$2.93 Billion



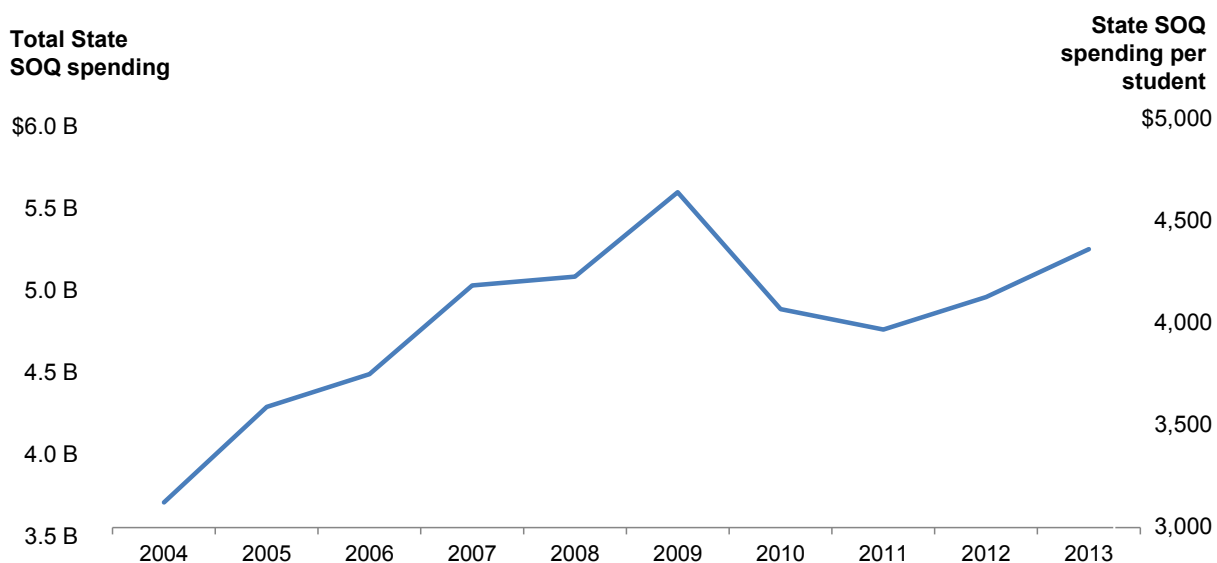
Note: State SOQ spending only. Does not include (1) local funds to meet required minimum effort or (2) additional local funds.

Source: Virginia DOE data on State SOQ payments to school divisions, 2013.

State SOQ Spending Increased About Six Percent in FY 2013

The \$5.26 billion in State SOQ spending in FY 2013 reflects an increase of about six percent over the \$4.96 billion spent in FY 2012. State SOQ spending per student, statewide, increased by about five percent from \$4,083 in FY 2012 to \$4,307 in FY 2013. Since 2004, State spending in total and per student grew steadily until FY 2009 (Figure 2). During FY 2009, State SOQ spending was more than \$5.6 billion and about \$4,700 per student. In FY 2010, however, as the effects of the recession took hold, State SOQ spending dropped by about 13 percent to \$4.8 billion. FY 2013 represents the second year of increase in State SOQ spending.

Figure 2: State SOQ Total Spending and Spending Per Student Is Increasing Again After Recession



Note: State SOQ spending only. Does not include (1) local funds to meet required minimum effort or (2) additional local funds.

Source: Virginia DOE data on State payments to school divisions and calculation of adjusted average daily membership on March 31, 2013. JLARC reports on State SOQ spending, 2004–2013.

State SOQ Spending in Each School Division Is Driven Primarily By Number of Students and Composite Index

State SOQ spending in each school division is partially driven by the number of students included in the average daily membership of each division. The top 10 school divisions in terms of State SOQ spending in FY 2013 accounted for about 48 percent of all State SOQ spending. These 10 divisions had about 51 percent of the State's total average daily membership of elementary and secondary students. Fairfax County had by far the most students at 173,655 and the county received about \$533 million in State SOQ spending in FY 2013 (Table 1).

Table 1: Top 10 Divisions by State SOQ Spending Account for About Half of All State SOQ Spending

Rank by State SOQ spending	Division	Total State SOQ spending	Number of students	Total State SOQ spending per student
1	Fairfax County	\$532,577,996	173,655	\$3,067
2	Prince William County	382,114,015	81,312	4,699
3	Virginia Beach	293,233,282	68,614	4,274
4	Chesterfield County	262,231,591	58,284	4,499
5	Loudoun County	244,010,940	67,494	3,615
6	Henrico County	214,103,931	48,924	4,376
7	Chesapeake	184,625,816	38,639	4,778
8	Norfolk	148,896,568	30,260	4,921
9	Newport News	140,201,872	27,590	5,082
10	Stafford County	126,771,538	26,904	4,712
Top 10 totals		\$2,528,767,548	621,676	n.a.
Top 10 as % of total		48%	51%	n.a.

Source: Virginia DOE data on State payments to school divisions and calculation of adjusted average daily membership as of March 31, 2013.

State SOQ spending in each school division is also partially driven by each locality's composite index score. A higher composite index score indicates a higher local ability to pay, and the State portion, therefore, is reduced. A lower composite index score indicates a lower local ability to pay, and the State provides a higher portion of State funding to these localities. The highest possible composite index score is 0.8000. Localities that receive this score provide 80 percent of the total spending required to meet the SOQ, and the State provides 20 percent. The lowest composite index score currently is 0.1826. The formula for SOQ funding is the same, so in this case, the State pays more than 80 percent of total costs and the locality pays the remainder.

In 2013, Lee County had the lowest composite index score, 0.1826, and as a result, that school division received the most State SOQ funding per student at \$6,819. By contrast, 10 divisions had the highest possible composite index score of 0.8000. These included Williamsburg, Falls Church, Arlington County, Northumberland County, and Alexandria, each of which received less than \$2,300 in State SOQ funding per student in FY 2013 (Table 2). (See Appendix B for SOQ funding per student and composite index score for each division.)

Table 2: State SOQ Spending Per Student Ranged From \$6,819 to \$2,011 in FY 2013

Top 10 divisions by State SOQ spending per student			Bottom 10 divisions by State SOQ spending per student		
Division	Total SOQ spending per student	Composite index	Division	Total SOQ spending per student	Composite index
Lee	\$6,819	.1826	Williamsburg	\$2,011	.8000
Buena Vista	6,138	.1895	Falls Church	2,195	.8000
Charlotte	6,058	.2365	Arlington	2,209	.8000
Scott	6,037	.1831	Northumberland	2,216	.8000
Brunswick	5,906	.2837	Lancaster	2,258	.7934
Greensville	5,853	.2174	Alexandria	2,283	.8000
Sussex	5,787	.3375	Fairfax (City)	2,328	.8000
Lunenburg	5,786	.2535	Bath	2,350	.8000
Grayson	5,786	.3385	Rappahannock	2,451	.8000
Dickenson	5,720	.2547	Goochland	2,481	.8000

Source: Virginia DOE data on State payments to school divisions, calculation of adjusted average daily membership as of March 31, 2013, and calculation of composite index 2012–2014

Study Mandate

§ 22.1-97. Calculation and reporting of required local expenditures; procedure if locality fails to appropriate sufficient educational funds.

A. The Department of Education shall collect annually the data necessary to make calculations and reports required by this subsection.

At the beginning of each school year, the Department shall make calculations to ensure that each school division has appropriated sufficient funds to support its estimated required local expenditure for providing an educational program meeting the prescribed Standards of Quality, required by Article VIII of the Constitution of Virginia and Chapter 13.2 (§ 22.1-253.13:1 et seq.) of this title. At the conclusion of the school year, the Department shall make calculations to verify whether the locality has provided the required expenditure, based on average daily membership as of March 31 of the relevant school year.

The Department shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the results of such calculations and the degree to which each school division has met, failed to meet, or surpassed its required expenditure.

The Joint Legislative Audit and Review Commission shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the state expenditure provided each locality for an educational program meeting the Standards of Quality.

The Department and the Joint Legislative Audit and Review Commission shall coordinate to ensure that their respective reports are based upon comparable data and are delivered together, or as closely following one another as practicable, to the appropriate standing committees.

Appendix
B

State SOQ Spending, by Division, by Account, per Student, and by Composite Index

Division	SOQ Account			Total SOQ spending	Total SOQ spending per student	Composite index
	Basic aid	Sales tax	All other			
Accomack	\$13,539,307	\$4,479,423	\$5,769,497	\$23,788,227	\$4,895	.3719
Albemarle	18,394,360	14,909,512	7,183,025	40,486,897	3,140	.6502
Alleghany	8,624,536	2,341,308	3,339,283	14,305,127	5,596	.2297
Amelia	4,829,953	1,850,894	1,954,786	8,635,633	4,995	.3473
Amherst	12,098,558	4,655,116	4,926,727	21,680,401	5,189	.3075
Appomattox	6,828,121	2,229,781	2,690,869	11,748,771	5,374	.2945
Arlington	19,841,397	18,171,301	9,596,728	47,609,426	2,209	.8000
Augusta	27,437,837	10,684,462	8,464,170	46,586,469	4,473	.3627
Bath	603,126	585,900	245,603	1,434,629	2,350	.8000
Bedford (Co.)	21,485,924	10,635,574	7,744,098	39,865,596	4,235	.4268
Bland	2,977,726	836,454	1,060,844	4,875,024	5,512	.3029
Botetourt	12,952,320	5,105,045	5,027,780	23,085,145	4,734	.3710
Brunswick	5,830,267	2,325,267	2,965,544	11,121,078	5,906	.2837
Buchanan	9,465,252	3,029,569	4,147,886	16,642,707	5,296	.3263
Buckingham	6,266,884	2,164,851	2,713,961	11,145,696	5,632	.3104
Campbell	23,189,358	8,146,836	8,518,350	39,854,544	4,985	.2655
Caroline	12,001,335	4,285,396	5,111,103	21,397,834	5,090	.3306
Carroll	12,526,590	4,122,688	4,909,504	21,558,782	5,156	.2831
Charles City	1,930,945	896,801	968,865	3,796,611	5,189	.4483
Charlotte	6,703,408	1,990,685	2,998,482	11,692,575	6,058	.2365
Chesterfield	153,416,006	55,183,832	53,631,753	262,231,591	4,499	.3539
Clarke	4,457,687	2,223,670	1,557,604	8,238,961	4,037	.4892
Craig	2,068,302	749,371	858,227	3,675,900	5,423	.3163
Culpeper	20,408,241	7,798,504	7,620,179	35,826,924	4,673	.3668
Cumberland	3,981,610	1,509,437	1,465,482	6,956,529	5,323	.2971
Dickenson	7,518,338	2,206,100	3,273,022	12,997,460	5,720	.2547
Dinwiddie	13,632,401	4,370,951	5,444,044	23,447,396	5,285	.2850
Essex	3,797,974	1,655,339	1,577,197	7,030,510	4,595	.4364
Fairfax (Co.)	260,005,088	166,151,145	106,421,763	532,577,996	3,067	.6789
Fauquier	22,716,417	11,219,182	8,828,075	42,763,674	3,910	.5377
Floyd	5,879,192	2,161,031	2,233,081	10,273,304	5,071	.3440
Fluvanna	9,165,040	3,811,023	3,285,908	16,261,971	4,453	.3924
Franklin	17,114,432	7,879,476	7,684,280	32,678,188	4,606	.4181
Frederick	35,388,307	13,050,979	12,939,215	61,378,501	4,727	.3601
Giles	7,662,844	2,485,682	3,442,928	13,591,454	5,535	.2706
Gloucester	14,257,744	5,665,737	4,233,963	24,157,444	4,417	.3798
Goochland	1,903,308	3,028,041	811,241	5,742,590	2,481	.8000
Grayson	5,936,410	2,005,963	2,375,699	10,318,072	5,786	.3385
Greene	7,741,762	2,901,236	3,047,706	13,690,704	4,728	.3724
Greensville	4,820,840	1,349,785	2,029,198	8,199,823	5,853	.2174
Halifax	15,995,077	5,380,807	8,412,440	29,788,324	5,604	.2943
Hanover	44,494,061	17,284,431	15,848,144	77,626,636	4,309	.4203
Henrico	122,064,293	48,025,463	44,014,175	214,103,931	4,376	.4276
Henry	22,014,151	7,228,646	8,740,232	37,983,029	5,390	.2430
Highland	272,148	250,554	118,075	640,777	3,335	.8000
Isle of Wight	13,282,175	5,528,237	4,979,774	23,790,186	4,442	.4258
James City	18,305,132	9,791,481	6,378,918	34,475,531	3,551	.5628
King George	10,635,215	4,183,035	3,691,816	18,510,066	4,507	.3787
King and Queen	2,168,774	966,315	960,903	4,095,992	4,902	.4469

Division	SOQ Account			Total SOQ spending	Total SOQ spending per student	Composite index
	Basic aid	Sales tax	All other			
King William	6,224,287	2,614,779	2,141,211	10,980,277	5,038	.3375
Lancaster	1,079,095	1,289,438	398,588	2,767,121	2,258	.7934
Lee	11,932,239	3,435,192	6,372,293	21,739,724	6,819	.1826
Loudoun	137,821,167	59,194,229	46,995,544	244,010,940	3,615	.5666
Louisa	8,149,822	4,739,144	3,189,389	16,078,355	3,525	.5659
Lunenburg	4,852,627	1,614,089	2,176,270	8,642,986	5,786	.2535
Madison	4,339,211	1,981,518	1,756,817	8,077,546	4,474	.4486
Mathews	2,294,257	1,181,730	961,742	4,437,729	3,782	.5589
Mecklenburg	12,375,722	4,283,104	5,492,649	22,151,475	4,919	.3650
Middlesex	1,405,531	1,212,286	511,371	3,129,188	2,768	.7232
Montgomery	23,039,588	10,110,021	9,845,718	42,995,327	4,538	.4053
Nelson	3,504,425	1,918,116	1,424,089	6,846,630	3,557	.5928
New Kent	6,858,120	2,794,292	2,148,100	11,800,512	4,071	.4414
Northampton	3,676,069	1,589,645	1,805,633	7,071,347	4,459	.5103
Northumberland	1,276,622	1,367,355	453,415	3,097,392	2,216	.8000
Nottoway	7,249,260	2,113,670	2,989,757	12,352,687	5,719	.2447
Orange	12,950,159	4,975,184	4,358,909	22,284,252	4,493	.3842
Page	10,408,271	3,414,567	3,629,919	17,452,757	5,129	.3143
Patrick	8,292,036	2,364,225	3,372,835	14,029,096	5,432	.2866
Pittsylvania	27,577,826	9,036,762	12,490,617	49,105,205	5,490	.2475
Powhatan	10,255,367	4,494,701	3,536,312	18,286,380	4,320	.4230
Prince Edward	5,942,843	2,768,320	2,806,010	11,517,173	5,320	.3265
Prince George	19,968,511	5,476,293	7,223,211	32,668,015	5,242	.2513
Prince William	232,906,945	73,584,299	75,622,771	382,114,015	4,699	.3787
Pulaski	12,756,648	4,488,590	5,705,933	22,951,171	5,262	.3052
Rappahannock	834,573	1,032,773	348,026	2,215,372	2,451	.8000
Richmond (Co.)	3,323,774	1,104,578	1,504,028	5,932,380	5,105	.3599
Roanoke (Co.)	36,915,591	13,842,364	14,681,596	65,439,551	4,688	.3657
Rockbridge	5,202,324	2,850,820	2,142,617	10,195,761	4,049	.4903
Rockingham	28,541,588	11,461,334	9,541,757	49,544,679	4,415	.3675
Russell	13,321,972	3,914,148	5,348,855	22,584,975	5,517	.2430
Scott	13,666,087	2,948,597	5,392,096	22,006,780	6,037	.1831
Shenandoah	15,616,303	6,083,582	5,578,286	27,278,171	4,545	.3706
Smyth	15,742,786	4,517,617	6,394,009	26,654,412	5,718	.2178
Southampton	8,120,040	2,651,446	3,331,784	14,103,270	5,168	.3171
Spotsylvania	66,331,872	22,941,001	22,972,541	112,245,414	4,825	.3326
Stafford	77,338,156	25,428,975	24,004,407	126,771,538	4,712	.3305
Surry	941,137	1,010,620	472,752	2,424,509	2,890	.7642
Sussex	3,311,576	1,362,007	1,808,616	6,482,199	5,787	.3375
Tazewell	18,555,137	6,053,790	8,165,519	32,774,446	5,228	.2695
Warren	13,086,983	6,051,499	5,111,753	24,250,235	4,498	.3890
Washington	18,368,203	7,334,062	7,088,962	32,791,227	4,603	.3533
Westmoreland	3,715,958	2,303,114	1,632,328	7,651,400	4,856	.4649
Wise	19,197,928	5,595,459	7,536,149	32,329,536	5,520	.2045
Wythe	12,124,753	3,969,911	4,287,889	20,382,553	4,844	.3204
York	31,066,101	12,121,331	9,592,154	52,779,586	4,317	.4049
Alexandria	11,194,243	12,572,787	5,298,131	29,065,161	2,283	.8000
Bristol	6,395,329	2,303,114	3,061,200	11,759,643	5,269	.3190
Buena Vista	3,829,576	826,524	1,559,193	6,215,293	6,138	.1895
Charlottesville	5,232,878	2,965,402	2,371,684	10,569,964	2,705	.6861
Colonial Hts.	6,666,352	2,630,821	2,674,613	11,971,786	4,256	.4448
Covington	2,687,297	850,204	1,271,143	4,808,644	5,524	.2775
Danville	17,503,178	5,857,472	8,403,936	31,764,586	5,268	.2653
Falls Church	2,071,103	2,019,713	826,153	4,916,969	2,195	.8000
Fredericksburg	4,553,772	2,747,695	2,024,145	9,325,612	2,971	.6511
Galax	3,857,883	1,010,620	1,755,038	6,623,541	5,271	.2725
Hampton	60,603,638	20,138,306	27,348,012	108,089,956	5,299	.2912
Harrisonburg	12,211,248	4,924,768	5,220,764	22,356,780	4,589	.4274

Division	SOQ Account			Total SOQ spending	Total SOQ spending per student	Composite index
	Basic aid	Sales tax	All other			
Hopewell	11,721,433	3,553,594	5,488,079	20,763,106	5,384	.2376
Lynchburg	20,088,204	8,685,375	8,113,231	36,886,810	4,554	.3727
Martinsville	6,696,533	1,915,824	3,156,257	11,768,614	5,523	.2175
Newport News	78,848,414	27,579,312	33,774,146	140,201,872	5,082	.2934
Norfolk	81,895,034	31,479,710	35,521,824	148,896,568	4,921	.3102
Norton	2,499,109	576,733	1,029,293	4,105,135	4,728	.3274
Petersburg	12,069,178	4,257,896	6,395,837	22,722,911	5,639	.2516
Portsmouth	41,246,560	14,146,390	18,458,285	73,851,235	5,195	.2755
Radford	4,622,016	1,180,203	1,985,167	7,787,386	5,075	.2630
Richmond (City)	45,535,210	23,685,789	26,470,361	95,691,360	4,425	.4779
Roanoke (City)	30,637,384	12,810,355	14,070,142	57,517,881	4,619	.3728
Staunton	5,785,260	2,996,722	2,285,148	11,067,130	4,398	.3987
Suffolk	36,432,670	14,403,820	14,652,818	65,489,308	4,728	.3530
Virginia Beach	166,739,680	68,843,627	57,649,975	293,233,282	4,274	.4110
Waynesboro	7,506,965	3,023,458	2,839,549	13,369,972	4,382	.3690
Williamsburg	931,267	769,996	322,490	2,023,753	2,011	.8000
Winchester	9,060,178	3,554,358	4,047,600	16,662,136	4,064	.4645
Fairfax (City)	2,804,718	3,103,666	1,166,464	7,074,848	2,328	.8000
Franklin (City)	3,180,767	1,307,008	1,788,107	6,275,882	5,398	.3276
Chesapeake	104,707,559	38,896,271	41,021,986	184,625,816	4,778	.3678
Lexington	1,524,998	426,248	520,263	2,471,509	3,588	.5059
Emporia	3,154,237	1,002,217	1,388,231	5,544,685	5,469	.2594
Salem	9,845,348	3,257,207	3,603,968	16,706,523	4,421	.3628
Bedford (City)	2,246,057	841,801	791,348	3,879,206	4,792	.3132
Poquoson	5,437,129	2,216,795	1,928,408	9,582,332	4,416	.3816
Manassas	19,887,909	6,735,176	8,799,007	35,422,092	5,095	.3599
Manassas Park	10,362,294	2,442,905	4,077,181	16,882,380	5,642	.2600
Colonial Beach	1,882,810	-	944,632	2,827,442	4,766	.3527
West Point	2,487,503	-	676,145	3,163,648	4,168	.2838
Statewide	\$2,927,732,584	\$1,198,652,773	\$1,135,367,328	\$5,261,752,685	4,307	n.a.

Note: School divisions shown in alphabetical order.

Source: JLARC staff analysis of Department of Education accounting system data and DOE reporting of average daily membership, FY 2013, and composite index 2012-2014.

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