

**2015-2016 Annual School Report Financial Section  
Superintendent's Verification Report**

July 11, 2017

**Teresa Crouch**  
**005 Amherst County Public Schools**

The following is your 2015-2016 Superintendent's Verification Report based on your school division's 2015-2016 Annual School Report Financial Section (ASRFIN) submitted on September 14, 2016. Compliance with laws, regulations, contracts, and grants applicable to federal and state programs is the responsibility of the school division or regional program.

Please review this report for Amherst County Public Schools and return the signed certification to the following address within five business days:

Kent Dickey, Deputy Superintendent  
Virginia Department of Education  
P. O. Box 2120, Richmond, VA 23218-2120  
FAX: (804) 225-2300.

If you have any corrections to your 2015-2016 ASRFIN, you will need to 1) make the corrections in your 2015-2016 ASRFIN Excel Template; 2) rerun the "Final Error Check", correct any errors in your Excel template, and prepare the Excel file for submission; 3) e-mail the Department DOEBUDGETOFFICE@doe.virginia.gov requesting a resubmission and authorizing the deletion of your prior ASRFIN submission; and, 4) submit the revised Excel file at <https://p1pe.doe.virginia.gov/ssws> using the same method as your original data submission. You will be able to submit changes until September 30, 2016. After that date, you will need to contact budget office staff and request that your division be unlocked so that you may resubmit corrected data.

If you have any questions regarding this report, please contact budget office staff at (804) 225-2025 or DOEBUDGETOFFICE@doe.virginia.gov

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**Fiscal Year 2016 Required Local Effort**

Net Local Expenditures for Operations	14,662,144.10
FY 2016 Required Local Effort for SOQ Accounts	7,838,753.00
Variance	<u>6,823,391.10</u>

**Amherst County has met FY 2016 Required Local Effort**

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**Fiscal Year 2016 Annual School Report Financial Summary:**

	FY 2016	FY 2015	Variance
Total Beginning Year Balances	1,225,405.70	1,240,212.02	(14,806.32)
Total Revenues	48,105,103.51	47,231,098.40	874,005.11
Less Total Expenditures	48,064,615.50	47,245,904.72	818,710.78
<b>End of Year Balance</b>	<u><u>1,265,893.71</u></u>	<u><u>1,225,405.70</u></u>	<u><u>40,488.01</u></u>

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**I CERTIFY THAT THIS IS A TRUE AND CORRECT REPORT OF FINANCIAL DATA, INCLUDING THE ASRFIN WARNINGS REPORT FOR AMHERST COUNTY PUBLIC SCHOOLS FOR THE 2015-2016 SCHOOL YEAR.**

\_\_\_\_\_  
Clerk of School Board

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Typed Name

\_\_\_\_\_  
Typed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

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**ASRFIN Warnings Report**

The following possible errors were found in your 2015-2016 ASRFIN. These possible errors only reflect entries that were outside the expected range of values, but this does not necessarily mean they are incorrect. The warnings were reviewed online and accepted by

Name : Teresa Crouch

Date : 14-SEP-16

Row	Function	Object	Description	Amount You Entered	Comparison Amount	Warning Message
11	Revenues					
12	410405		VPSA Technology Grants	320,861.00	320,155.00	
13	Secondary FTE Positions					
14	61210	1520	Guidance Substitute	15,000.00	12,143.00	Average salary (based on FTEs) appears out of range. Please correct or continue if correct.
15	61310	1120	Improvement Instructional	77,969.38	73,303.00	Average salary (based on FTEs) appears out of range. Please correct or continue if correct.
16	District FTE Positions					
17	64000	1160	Operations & Maintenance, Trades	42,287.84	33,549.00	Average salary (based on FTEs) appears out of range. Please correct or continue if correct.
18	Other Indirect Cost - Sched O					
19	Schedule O - Other Indirect Cost Informa		Subcontracts/Subawards			You have not entered any records for Subcontracts/Subawards. Please verify and continue if correct.
20	Schedule O - Other Indirect Cost Informa		Local Retirement Incentives			You have not entered any local retirement incentive information. Please verify and continue if correct.

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**Revenues - Breakdown by Category**

	FY 2016	FY 2015	Variance
<b>STATE FUNDS</b>			
A STANDARD OF QUALITY FUNDS	22,250,965.18	22,402,471.64	(151,506.46)
B INCENTIVE FUNDS	666,866.76	471,917.00	194,949.76
C CATEGORICAL FUNDS	211,964.59	208,284.64	3,679.95
D LOTTERY FUNDS	2,595,677.40	2,853,545.57	(257,868.17)
E OTHER STATE FUNDS	48,737.52	20,000.00	28,737.52
<b>Total STATE FUNDS</b>	<b>25,774,211.45</b>	<b>25,956,218.85</b>	<b>(182,007.40)</b>
<b>FEDERAL FUNDS</b>			
F FEDERAL FUNDS PAID THROUGH THE STATE	4,047,562.16	4,134,122.34	(86,560.18)
G FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	0.00	0.00	0.00
<b>Total FEDERAL FUNDS</b>	<b>4,047,562.16</b>	<b>4,134,122.34</b>	<b>(86,560.18)</b>
<b>CITY-COUNTY FUNDS</b>			
H LOCAL APPROPRIATIONS	16,454,693.40	15,305,526.83	1,149,166.57
I DISTRICT FUNDS	0.00	0.00	0.00
J OTHER LOCAL FUNDS	1,828,636.50	1,835,230.38	(6,593.88)
K LOANS, BONDS, AND INVESTMENTS	0.00	0.00	0.00
<b>Total CITY-COUNTY FUNDS</b>	<b>18,283,329.90</b>	<b>17,140,757.21</b>	<b>1,142,572.69</b>
<b>Total All Revenues</b>	<b>48,105,103.51</b>	<b>47,231,098.40</b>	<b>874,005.11</b>

**Ending Balance Calculation**

	FY 2016	FY 2015	Variance
Total Beginning Year Balances	1,225,405.70	1,240,212.02	(14,806.32)
Total Revenues	48,105,103.51	47,231,098.40	874,005.11
Less Total Expenditures	48,064,615.50	47,245,904.72	818,710.78
<b>End of Year Balance</b>	<b>1,265,893.71</b>	<b>1,225,405.70</b>	<b>40,488.01</b>

**Instructional Position Average Salary Summary**

	FY 2016	FY 2015	Variance
Elementary Teacher Average Salary	46,686.31	45,841.75	844.56
Secondary Teacher Average Salary	45,776.79	44,127.29	1,649.50
Elementary Assistant Principal Average Salary	61,800.00	59,500.00	2,300.00
Elementary Principal Average Salary	74,079.17	71,749.44	2,329.72
Secondary Assistant Principal Average Salary	69,447.80	69,756.82	(309.02)
Secondary Principal Average Salary	86,689.33	81,861.58	4,827.75
All Instructional Positions Average Salary	47,332.88	46,052.68	1,280.20
Instructional Aides Average Salary	16,169.09	16,006.94	162.15

**FTE Positions From Federal Funds**

FTE Positions From Federal Funds

37.00

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**Revenue Detail**

<b>STATE</b>	<b>STATE FUNDS</b>	<b>Amount</b>
A	STANDARD OF QUALITY FUNDS	
	240202 BASIC AID ENTITLEMENT	12,462,940.00
	240204 REMEDIAL SUMMER SCHOOL (SOQ)	95,271.00
	240207 GIFTED EDUCATION	130,236.00
	240208 PREVENTION, INTERVENTION, AND REMEDIATION	484,923.00
	240212 SPECIAL EDUCATION	1,546,212.00
	240214 TEXTBOOK PAYMENTS	16,848.00
	240217 VOCATIONAL EDUCATION	279,870.00
	240221 SOCIAL SECURITY INSTRUCTIONAL	773,106.00
	240223 TEACHER RETIREMENT INSTRUCTIONAL	1,529,586.00
	240241 GROUP LIFE INSURANCE INSTRUCTIONAL	49,878.00
	240308 SALES TAX RECEIPTS - ONE CENT	4,423,390.06
	240312 SALES TAX RECEIPTS - ONE-EIGHTH (1/8) CENT	458,705.12
	Total STANDARD OF QUALITY FUNDS	<hr/> 22,250,965.18
B	INCENTIVE FUNDS	
	240211 COMPENSATION SUPPLEMENT	216,693.00
	240229 GOVERNOR'S SCHOOL - ACADEMIC YEAR SCHOOLS	0.00
	240243 Summer Residential Special	0.00
	240260 GOVERNOR'S SCHOOL - REGIONAL SUMMER	0.00
	240285 ADDITIONAL ASSISTANCE WITH RETIREMENT, INFLATION, PRESCHOOL	0.00
	240289 CLINICAL FACULTY PROGRAM	49,299.00
	240338 SMALL SCHOOL DIVISION ENROLLMENT LOSS FUND	0.00
	240353 GOVERNORS SCHOOL PLAN GRANTS STARTUP EXPANSION	0.00
	240362 EIPEN GRANTS	0.00
	240365 VIRGINIA WORKPLACE READINESS SKILLS ASSESSMENT	1,232.96
	240368 COLLEGE READINESS CENTER PILOT	0.00
	240434 BREAKFAST AFTER THE BELL	3,368.80
	240467 CAREER SWITCHER MENTORING GRANTS	1,000.00
	240520 EARLY READING SPECIALIST INITIATIVE	0.00
	240522 MATH AND READING INSTRUCTIONAL SPECIALIST INITIATIVE	0.00
	240525 STRATEGIC COMPENSATION GRANTS INITIATIVE	0.00
	410405 VPSA TECHNOLOGY GRANTS	320,861.00
	410407 SCHOOL SECURITY SYSTEM GRANTS	74,412.00
	Total INCENTIVE FUNDS	<hr/> 666,866.76
C	CATEGORICAL FUNDS	
	240206 ADULT EDUCATION	34,413.89
	240215 SCHOOL LUNCH	23,991.06
	240220 HOSPITAL, CLINICS, DETENTION HOMES (STATE - OP)	0.00
	240231 INDIAN CHILDREN	0.00
	240240 ADULT LITERACY - STATE	113,751.00
	240246 HOMEBOUND	36,828.37
	240261 VIRTUAL VIRGINIA	0.00
	240295 SPECIAL EDUCATION IN JAILS	2,980.27
	Total CATEGORICAL FUNDS	<hr/> 211,964.59
D	LOTTERY FUNDS	
	240203 GED PREP - ISAEP	15,717.00
	240204 REMEDIAL SUMMER SCHOOL (LOTTERY)	0.00
	240205 REGULAR FOSTER CHILDREN	18,414.00
	240218 CAREER AND TECHNICAL EDUCATION - ADULT	0.00

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<b>STATE</b>	<b>STATE FUNDS</b>	<b>Amount</b>
D	LOTTERY FUNDS	
	240228 EARLY READING INTERVENTION	70,222.00
	240232 CAREER AND TECHNICAL EDUCATION - STUDENT ORGANIZATION	0.00
	240248 REGIONAL TUITION PROGRAMS (SPEC ED)	763,970.30
	240252 CAREER AND TECHNICAL EDUCATION EQUIPMENT	7,880.09
	240253 CAREER AND TECHNICAL EDUCATION - OCCUP PREP	41,238.00
	240259 SPECIAL EDUCATION FOSTER CHILDREN	66,182.00
	240262 CAREER AND TECHNICAL EDUCATION ADULT - REGIONAL CNTRS	0.00
	240265 AT RISK	437,582.00
	240270 CAREER AND TECHNICAL ED EQUIPMENT REGIONAL CNTRS	0.00
	240272 ALTERNATIVE EDUCATION	0.00
	240275 K-3 PRIMARY CLASS SIZE REDUCTION	434,794.00
	240281 VIRGINIA PRESCHOOL INITIATIVE	274,072.00
	240282 CAREER AND TECHNICAL EDUCATION OCCUP PREP - REGIONAL	0.00
	240286 SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	0.00
	240291 MENTOR TEACHER PROGRAM	2,731.09
	240298 RACE TO GED	0.00
	240309 ENGLISH AS A SECOND LANGUAGE	16,757.00
	240316 ADDITIONAL ASSIST. WITH RETIREMENT, INFLATION AND PRESCHOOL	0.00
	240344 RACE TO GED - EXPANSION	77,650.54
	240347 SCHOOL BREAKFAST PROGRAM	20,201.28
	240348 TEXTBOOKS (LOTTERY)	249,777.00
	240349 INDUSTRY CERTIFICATION COSTS	5,811.84
	240355 BASIC AID SUPPLEMENT	0.00
	240375 MIDDLE SCHOOL TEACHER CORPS	0.00
	240405 SOL ALGEBRA READINESS	53,989.00
	240415 PROJECT GRADUATION	38,688.26
	240418 PROJECT GRADUATION SUMMER REGIONAL ACADEMY	0.00
	240444 PLUGGED IN VIRGINIA	0.00
	<b>Total LOTTERY FUNDS</b>	<hr/> 2,595,677.40
E	OTHER STATE FUNDS	
	240244 SMALL SCHOOL DIVISION ASSISTANCE	0.00
	240283 TEACHER OF THE YEAR	0.00
	240284 IT ACADEMY PROGRAM	0.00
	240287 INNOVATIVE EDUCATION TECHNICAL ADVISORY GROUP	0.00
	240307 JOBS FOR VIRGINIA GRADUATES	0.00
	240341 DOING WHAT WORKS	0.00
	240342 CTE RESOURCE CENTER	0.00
	240352 YOUTH DEVELOPMENT ACADEMY PROGRAM	0.00
	240358 CHARTER SCHOOLS SUPPLEMENT	0.00
	240361 VIRGINIA STAR IT INITIATIVE	0.00
	240372 MATH AND SCIENCE TEACHER RECRUITMENT PILOT INITIATIVE	0.00
	240399 NATIONAL BOARD CERTIFICATION TEACHER BONUS	12,500.00
	240400 OTHER STATE FUNDS	36,237.52
	240402 TRAINING FOR TEACHER EVALUATION	0.00
	240421 START UP GRANTS	0.00
	240422 YEAR ROUND SCHOOL PLANNING GRANTS	0.00
	240426 STEM PRE-K AND KINDERGARTEN	0.00
	240427 EFFECTIVE SCHOOL WIDE DISCIPLINE	0.00
	240430 CAREER PATHWAYS PROGRAM	0.00
	240702 OPERATION PROM GRADUATION	0.00

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<b>STATE</b>	<b>STATE FUNDS</b>	<b>Amount</b>
E	OTHER STATE FUNDS	
	240709 US SENATE YOUTH PROGRAM	0.00
	250000 BENEFITS FROM OTHER STATE AGENCIES	0.00
	410406 LITERARY FUND SUBSIDY GRANTS	0.00
	Total OTHER STATE FUNDS	<hr/> 48,737.52
	<b>Total STATE FUNDS</b>	<hr/> <b>25,774,211.45</b>
<b>FED</b>	<b>FEDERAL FUNDS</b>	<b>Amount</b>
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10553 SCHOOL BREAKFAST PROGRAM	356,242.37
	10555 NATIONAL SCHOOL LUNCH PROGRAM	964,439.74
	10556 SPECIAL MILK PROGRAM FOR CHILDREN	0.00
	10579 CHILD NUTRITION DISCRETIONARY GRANT	0.00
	10582 FRESH FRUITS AND VEGETABLES	23,017.66
	10665 FEDERAL LAND USE (FOREST RESERVE)	70,203.51
	12112 FEDERAL LEASING OF LAND PAYMENTS	0.00
	16738 PROJECT EASE VA EDUCATIONAL ALTERNATIVE TO SUSPENSION	0.00
	17278 CTE WIA DISLOCATED WORKER FORMULA GRANTS	0.00
	84002 ADULT LITERACY - FEDERAL	339,035.99
	84010 TITLE I GRANTS TO LEAS (PART A)	919,973.62
	84011 MIGRANT EDUCATION - STATE GRANT PROGRAMS (TITLE I, PART C)	0.00
	84013 TITLE I - NEGLECTED & DELINQUENT CHILDREN	0.00
	84027 SPECIAL EDUCATION GRANTS TO STATES - FEDERAL (IDEA, PART B)	1,134,918.35
	84048 VOCATIONAL EDUCATION BASIC GRANTS TO STATES (PERKINS)	66,916.21
	84144 CONSORTIUM INCENTIVE GRANTS	0.00
	84173 SPECIAL EDUCATION - PRESCHOOL GRANTS (IDEA)	18,956.65
	84186 SAFE AND DRUG FREE SCHOOLS (TITLE IV-A, SUBPART 2)	0.00
	84213 EVEN START - SEAS (TITLE I, PART B)	0.00
	84287 21ST CENTURY LEARNINGS CTRS (TITLE IV, PART B-21)	0.00
	84293 ARABIC AND CHINESE TEACHER STUDENT	0.00
	84318 TECHNOLOGY LITERACY CHALLENGE FUND GRANTS	0.00
	84330 ADVANCE PLACEMENT (AP) PROGRAM (TITLE I, PART G)	1,312.00
	84358 RURAL AND LOW INCOME SCHOOLS (TITLE VI, PART B)	0.00
	84365 LANGUAGE ACQUISITION STATE GRANT (TITLE III, PART A)	0.00
	84367 ESEA - IMPROVING TEACHER QUALITY (TITLE II, PART A)	152,546.06
	84371 VIRGINIA STRIVING READERS INTERVENTION INITIATIVE	0.00
	84377 1003 G SCHOOL IMPROVEMENT GRANT	0.00
	90600 MISCELLANEOUS REVENUE	0.00
	94004 LEARN AND SERVICE AMERICA	0.00
	Total FEDERAL FUNDS PAID THROUGH THE STATE	<hr/> 4,047,562.16
G	FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	
	10550 CASH IN LIEU OF USDA COMMODITIES	0.00
	66466 CHESAPEAKE BAY RESTORATION AND PROTECTION	0.00
	84041 IMPACT AID (TITLE VIII)	0.00
	84165 MAGNET SCHOOLS ASSISTANCE	0.00
	84215 FUND FOR IMPROVEMENT OF EDUCATION	0.00
	84334 GEAR-UP PROGRAMS	0.00
	93600 HEAD START	0.00
	99900 JROTC	0.00
	99999 OTHER FEDERAL FUNDS	0.00

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<b>FED</b>	<b>FEDERAL FUNDS</b>	<b>Amount</b>
	Total FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	<hr/> 0.00
	<b>Total FEDERAL FUNDS</b>	<hr/> <b>4,047,562.16</b>
<b>CC</b>	<b>CITY-COUNTY FUNDS</b>	<b>Amount</b>
H	LOCAL APPROPRIATIONS	
	5105000 APPROPRIATIONS - OPERATIONS	14,675,693.40
	5105010 APPROPRIATIONS - CAPITAL OUTLAY	40,000.00
	5105020 APPROPRIATIONS - DEBT SERVICE	1,739,000.00
	Total LOCAL APPROPRIATIONS	<hr/> 16,454,693.40
I	DISTRICT FUNDS	
	1101010 DISTRICT LEVY - CAPITAL OUTLAY	0.00
	1101020 DISTRICT LEVY - DEBT SERVICE	0.00
	Total DISTRICT FUNDS	<hr/> 0.00
J	OTHER LOCAL FUNDS	
	1502010 RENTS	0.00
	1612010 TUITION PRIVATE SOURCE - DAY SCHOOL	2,750.00
	1612020 SPECIAL FEES FROM PUPILS	0.00
	1612030 SALE OF TEXTBOOKS	0.00
	1612040 SCHOOL FOOD SERVICE	0.00
	1612050 TRANSPORTATION OF PUPILS	28,311.87
	1612055 TRANSPORTATION OF NON-PUBLIC SCHOOL PUPILS	0.00
	1612060 TUITION PRIVATE SOURCE - ADULT	0.00
	1612070 TUITION PRIVATE SOURCE - SUMMER SCHOOL	6,250.00
	1803010 REBATES & REFUNDS - SCHOOL BUS OPERATIONS	0.00
	1803020 REBATES & REFUNDS - OTHER MOTOR VEHICLE	0.00
	1803030 REBATES & REFUNDS - OTHER REBATES & REFUNDS	51,688.13
	1899030 DONATIONS, PRIVATE CONTRIBUTIONS & SPECIAL GIFTS	0.00
	1899050 SALE OF SUPPLIES	0.00
	1899070 SALE OF REAL ESTATE	0.00
	1899080 SALE OF SCHOOL BUSES	0.00
	1899090 SALE OF OTHER EQUIPMENT	0.00
	1899100 INSURANCE ADJUSTMENTS	2,819.32
	1899120 OTHER FUNDS	992,080.43
	1899200 ROYALTIES	0.00
	1899300 FINES AND FORFEITS	0.00
	1900110 E-RATE (UNIVERSAL SERVICE FUND)	63,991.64
	1901010 TUITION FROM ANOTHER COUNTY OR CITY	0.00
	1901020 OTHER PAYMENTS FROM ANOTHER COUNTY OR CITY	680,745.11
	Total OTHER LOCAL FUNDS	<hr/> 1,828,636.50
K	LOANS, BONDS, AND INVESTMENTS	
	1501010 INTEREST ON BANK NOTES	0.00
	1501020 INTEREST ON INVESTMENTS	0.00
	1899110 PROCEEDS FROM SALE OF INVESTMENTS	0.00
	4104010 LOCAL BOND ISSUES	0.00
	4104020 LOANS FROM LITERARY FUND	0.00
	4104030 PROCEEDS FROM BOND ISSUE ANTICIPATION NOTES	0.00
	4104040 TEMPORARY LOANS	0.00
	Total LOANS, BONDS, AND INVESTMENTS	<hr/> 0.00

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**Revenue Detail**

**Total CITY-COUNTY FUNDS**

**18,283,329.90**

**Total All Revenues**

**48,105,103.51**



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Expenditure Function Breakdown

<b>61000</b>	<b>INSTRUCTION</b>	<b>Amount</b>
61100	CLASSROOM INSTRUCTION	28,510,027.07
61200	INSTRUCTIONAL SUPPORT - STUDENT	1,411,047.07
61300	INSTRUCTIONAL SUPPORT - STAFF	1,622,971.18
61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION	2,058,509.33
<b>Total 61000</b>	<b>INSTRUCTION</b>	<b>33,602,554.65</b>
<b>62000</b>	<b>ADMINISTRATION, AND ATTENDANCE AND HEALTH</b>	<b>Amount</b>
62100	ADMINISTRATION	1,021,056.68
62200	ATTENDANCE & HEALTH SERVICES	1,029,533.71
<b>Total 62000</b>	<b>ADMINISTRATION, AND ATTENDANCE AND HEALTH</b>	<b>2,050,590.39</b>
<b>63000</b>	<b>PUPIL TRANSPORTATION</b>	<b>Amount</b>
63100	MANAGEMENT & DIRECTION	173,845.33
63200	VEHICLE OPERATION SERVICES	1,967,371.04
63300	MONITORING SERVICES	189,914.53
63400	VEHICLE MAINTENANCE SERVICES	519,063.40
63500	SCHOOL BUS REGULAR PURCHASE	0.00
63600	SCHOOL BUS LEASE PURCHASE	0.00
63700	OTHER VEHICLE & EQUIPMENT PURCHASE	0.00
<b>Total 63000</b>	<b>PUPIL TRANSPORTATION</b>	<b>2,850,194.30</b>
<b>64000</b>	<b>OPERATION AND MAINTENANCE</b>	<b>Amount</b>
64100	MANAGEMENT & DIRECTION	99,779.99
64200	BUILDING SERVICES	3,294,164.32
64300	GROUNDS SERVICES	150,244.88
64400	EQUIPMENT SERVICES	14,498.08
64500	VEHICLE SERVICES	54,452.11
64600	SECURITY SERVICES	244,099.53
64700	WAREHOUSE/DISTRIBUTION SERVICES	10,485.40
<b>Total 64000</b>	<b>OPERATION AND MAINTENANCE</b>	<b>3,867,724.31</b>
<b>65000</b>	<b>SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS</b>	<b>Amount</b>
65100	SCHOOL FOOD SERVICES	2,173,252.69
65200	ENTERPRISE OPERATIONS	0.00
65300	COMMUNITY SERVICES	0.00
<b>Total 65000</b>	<b>SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS</b>	<b>2,173,252.69</b>
<b>66000</b>	<b>FACILITIES</b>	<b>Amount</b>
66100	SITE ACQUISITIONS	0.00
66200	SITE IMPROVEMENTS	0.00
66300	ARCHITECTURE & ENGINEERING SERVICES	484,392.03

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Expenditure Function Breakdown

	<b>Amount</b>
<b>66000 FACILITIES</b>	
66400 EDUCATIONAL SPECIFICATIONS	0.00
66500 BUILDING ACQUISITION & CONSTRUCTION SERVICES	0.00
66600 BUILDING IMPROVEMENTS SERVICES	0.00
<b>Total 66000 FACILITIES</b>	<b>484,392.03</b>
<b>67000 DEBT SERVICE AND FUND TRANSFERS</b>	
67100 DEBT SERVICE	1,739,607.70
67200 FUND TRANSFERS	0.00
67300 INTER-AGENCY FUND TRANSFERS	0.00
<b>Total 67000 DEBT SERVICE AND FUND TRANSFERS</b>	<b>1,739,607.70</b>
<b>68000 TECHNOLOGY</b>	
68100 CLASSROOM INSTRUCTION	660,726.35
68200 INSTRUCTIONAL SUPPORT	347,694.56
68300 ADMINISTRATION	251,114.52
68400 ATTENDANCE AND HEALTH	21,793.00
68500 PUPIL TRANSPORTATION	9,566.23
68600 OPERATIONS AND MAINTENANCE	5,404.77
68700 SCHOOL FOOD AND OTHER NON-INSTR OPERATIONS	0.00
68800 FACILITIES	0.00
68900 DEBT SERVICE AND FUND TRANSFERS	0.00
<b>Total 68000 TECHNOLOGY</b>	<b>1,296,299.43</b>
<b>69000 CONTINGENCY RESERVE</b>	
69100 CLASSROOM INSTRUCTION	0.00
69200 INSTRUCTIONAL SUPPORT	0.00
69300 ADMINISTRATION	0.00
69400 ATTENDANCE AND HEALTH	0.00
69500 PUPIL TRANSPORTATION	0.00
69600 OPERATIONS AND MAINTENANCE	0.00
69700 SCHOOL FOOD AND OTHER NON-INSTR OPERATIONS	0.00
69800 FACILITIES	0.00
69900 DEBT SERVICE AND FUND TRANSFERS	0.00
69950 TECHNOLOGY	0.00
<b>Total 69000 CONTINGENCY RESERVE</b>	<b>0.00</b>
<b>Total All Expenditures</b>	<b>48,064,615.50</b>

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**Breakout of Classroom Instruction Expenditures**

		FY 2016	FY 2015	Variance
<b>61100</b>	<b>CLASSROOM INSTRUCTION</b>			
2	ELEMENTARY			
1	REGULAR	11,591,089.02	11,429,175.08	161,913.94
2	SPECIAL	4,093,368.83	3,812,490.67	280,878.16
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	91,436.53	47,204.01	44,232.52
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>15,775,894.38</u>	<u>15,288,869.76</u>	<u>487,024.62</u>
3	SECONDARY			
1	REGULAR	6,863,431.82	6,693,126.01	170,305.81
2	SPECIAL	2,677,934.48	2,969,788.38	(291,853.90)
3	VOCATIONAL	1,605,407.68	1,606,922.87	(1,515.19)
4	GIFTED	171,813.37	106,886.21	64,927.16
5	OTHER	220,546.87	231,445.35	(10,898.48)
	Total Cost Center 3	<u>11,539,134.22</u>	<u>11,608,168.82</u>	<u>(69,034.60)</u>
9	DISTRICT WIDE			
6	NON-REMEDIAL SUMMER	0.00	0.00	0.00
7	ADULT	666,337.46	671,264.65	(4,927.19)
8	PRE-KINDERGARTEN	456,793.69	462,120.01	(5,326.32)
9	NON LEA PROGRAMS	12,045.39	16,232.11	(4,186.72)
10	NONREGULAR DAY	0.00	0.00	0.00
11	REMEDIAL SUMMER	59,821.93	97,187.72	(37,365.79)
	Total Cost Center 9	<u>1,194,998.47</u>	<u>1,246,804.49</u>	<u>(51,806.02)</u>
	<b>Total Function 61100</b>	<u><b>28,510,027.07</b></u>	<u><b>28,143,843.07</b></u>	<u><b>366,184.00</b></u>
<b>61200</b>	<b>INSTRUCTIONAL SUPPORT - STUDENT</b>			
2	ELEMENTARY			
1	REGULAR	324,022.44	322,925.41	1,097.03
2	SPECIAL	76,876.55	70,501.94	6,374.61
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>400,898.99</u>	<u>393,427.35</u>	<u>7,471.64</u>
3	SECONDARY			
1	REGULAR	855,224.24	854,993.66	230.58
2	SPECIAL	154,923.84	218,181.87	(63,258.03)
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>1,010,148.08</u>	<u>1,073,175.53</u>	<u>(63,027.45)</u>
	<b>Total Function 61200</b>	<u><b>1,411,047.07</b></u>	<u><b>1,466,602.88</b></u>	<u><b>(55,555.81)</b></u>
<b>61300</b>	<b>INSTRUCTIONAL SUPPORT - STAFF</b>			
2	ELEMENTARY			
1	REGULAR	723,281.28	710,919.73	12,361.55
2	SPECIAL	114,082.45	109,189.98	4,892.47
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	8,605.88	8,388.02	217.86

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**61300 INSTRUCTIONAL SUPPORT - STAFF**

2	ELEMENTARY			
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>845,969.61</u>	<u>828,497.73</u>	<u>17,471.88</u>
3	SECONDARY			
1	REGULAR	654,580.85	638,590.53	15,990.32
2	SPECIAL	113,814.69	109,833.34	3,981.35
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	8,606.03	8,388.12	217.91
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>777,001.57</u>	<u>756,811.99</u>	<u>20,189.58</u>
9	DISTRICT WIDE			
6	NON-REMEDIAL SUMMER	0.00	0.00	0.00
7	ADULT	0.00	0.00	0.00
8	PRE-KINDERGARTEN	0.00	0.00	0.00
9	NON LEA PROGRAMS	0.00	0.00	0.00
10	NONREGULAR DAY	0.00	0.00	0.00
11	REMEDIAL SUMMER	0.00	0.00	0.00
	Total Cost Center 9	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total Function 61300</b>	<u><b>1,622,971.18</b></u>	<u><b>1,585,309.72</b></u>	<u><b>37,661.46</b></u>

**61400 INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION**

2	ELEMENTARY			
1	REGULAR	1,030,186.45	925,239.64	104,946.81
2	SPECIAL	0.00	0.00	0.00
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>1,030,186.45</u>	<u>925,239.64</u>	<u>104,946.81</u>
3	SECONDARY			
1	REGULAR	1,028,322.88	1,013,542.75	14,780.13
2	SPECIAL	0.00	0.00	0.00
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>1,028,322.88</u>	<u>1,013,542.75</u>	<u>14,780.13</u>
	<b>Total Function 61400</b>	<u><b>2,058,509.33</b></u>	<u><b>1,938,782.39</b></u>	<u><b>119,726.94</b></u>
	<b>Total Expenditures - Classroom Instruction</b>	<u><b>33,602,554.65</b></u>	<u><b>33,134,538.06</b></u>	<u><b>468,016.59</b></u>

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**FTE Detail**

<b>61100</b>	<b>CLASSROOM INSTRUCTION</b>	<b>FTE</b>
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	212.00
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	46.00
1520	SUBSTITUTE SALARIES AND WAGES	22.16
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	154.00
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	24.75
1520	SUBSTITUTE SALARIES AND WAGES	13.14
9	DISTRICT WIDE	
1110	ADMINISTRATIVE SALARIES AND WAGES	1.25
1120	INSTRUCTIONAL SALARIES AND WAGES	25.00
1140	TECHNICAL SALARIES AND WAGES	5.00
1150	CLERICAL SALARIES AND WAGES	2.25
1520	SUBSTITUTE SALARIES AND WAGES	0.75
<b>61210</b>	<b>GUIDANCE SERVICES</b>	<b>FTE</b>
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	5.00
1520	SUBSTITUTE SALARIES AND WAGES	0.15
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	9.00
1150	CLERICAL SALARIES AND WAGES	5.00
1520	SUBSTITUTE SALARIES AND WAGES	0.01
<b>61220</b>	<b>SCHOOL SOCIAL WORKER SERVICES</b>	<b>FTE</b>
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	1.00
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	1.00
<b>61230</b>	<b>HOMEBOUND INSTRUCTION</b>	<b>FTE</b>
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	0.50
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	10.00
<b>61310</b>	<b>IMPROVEMENT OF INSTRUCTION</b>	<b>FTE</b>
2	ELEMENTARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	0.50
1120	INSTRUCTIONAL SALARIES AND WAGES	2.50
1150	CLERICAL SALARIES AND WAGES	2.75
3	SECONDARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	0.50
1120	INSTRUCTIONAL SALARIES AND WAGES	2.50
1150	CLERICAL SALARIES AND WAGES	3.25

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**FTE Detail**

<b>61320</b>	<b>MEDIA SERVICES</b>		<b>FTE</b>
2	ELEMENTARY		
	1122	LIBRARIAN SALARIES AND WAGES	5.50
	1150	CLERICAL SALARIES AND WAGES	0.50
3	SECONDARY		
	1122	LIBRARIAN SALARIES AND WAGES	3.00
	1150	CLERICAL SALARIES AND WAGES	3.50
<b>61410</b>	<b>OFFICE OF THE PRINCIPAL</b>		<b>FTE</b>
2	ELEMENTARY		
	1126	PRINCIPAL SALARIES AND WAGES	6.00
	1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	2.00
	1150	CLERICAL SALARIES AND WAGES	8.00
3	SECONDARY		
	1126	PRINCIPAL SALARIES AND WAGES	3.00
	1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	5.00
	1150	CLERICAL SALARIES AND WAGES	6.00
<b>62100</b>	<b>ADMINISTRATION</b>		<b>FTE</b>
9	DISTRICT WIDE		
	1111	BOARD MEMBERS SALARIES AND WAGES	7.00
	1112	SUPERINTENDENT SALARIES AND WAGES	1.00
	1113	ASSISTANT SUPERINTENDENT SALARIES AND WAGES	1.00
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	1.50
	1150	CLERICAL SALARIES AND WAGES	5.00
<b>62200</b>	<b>ATTENDANCE &amp; HEALTH SERVICES</b>		<b>FTE</b>
9	DISTRICT WIDE		
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	5.00
	1131	LICENSED SCHOOL NURSE SALARIES AND WAGES	3.00
	1132	ATTENDANCE & HEALTH, PSYCHOLOGIST	3.00
	1140	TECHNICAL SALARIES AND WAGES	7.00
<b>63000</b>	<b>PUPIL TRANSPORTATION</b>		<b>FTE</b>
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	0.50
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	1.00
	1150	CLERICAL SALARIES AND WAGES	1.50
	1160	TRADES SALARIES AND WAGES	4.00
	1170	OPERATIVE SALARIES AND WAGES	72.00
<b>64000</b>	<b>OPERATION AND MAINTENANCE</b>		<b>FTE</b>
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	0.50
	1150	CLERICAL SALARIES AND WAGES	1.00
	1160	TRADES SALARIES AND WAGES	7.00
	1190	SERVICE SALARIES AND WAGES	34.50

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FTE Detail

<b>65000</b>	<b>SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS</b>		<b>FTE</b>
9	DISTRICT WIDE		
1110	ADMINISTRATIVE SALARIES AND WAGES		1.00
1150	CLERICAL SALARIES AND WAGES		1.00
1160	TRADES SALARIES AND WAGES		1.00
1190	SERVICE SALARIES AND WAGES		45.00
<b>68000</b>	<b>TECHNOLOGY</b>		<b>FTE</b>
9	DISTRICT WIDE		
1110	ADMINISTRATIVE SALARIES AND WAGES		1.00
1120	INSTRUCTIONAL SALARIES AND WAGES		3.00
1141	TECHNICAL SUPPORT		4.00
1150	CLERICAL SALARIES AND WAGES		1.00

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**Detailed Average Salary Calculation**

<b>FTE Number &amp; Name</b>	<b># of FTE Positions</b>	<b>Expenditure Amounts</b>	<b>Average Salary</b>
<b>Related Expenditure Number</b>			
<b>2-61100-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>		
61100-2-1-1120		8,157,390.27	
61100-2-1-1620		14,696.66	
61100-2-2-1120		1,664,394.44	
61100-2-2-1620		23,745.42	
61100-2-4-1120		53,374.00	
	<b>212.00</b>	<b>9,913,600.79</b>	<b>46,762</b>
<b>2-61100-1151</b>	<b>INSTRUCTIONAL CLASSROOM - TEACHER AIDES</b>		
61100-2-1-1151		71,598.61	
61100-2-2-1151		659,085.38	
	<b>46.00</b>	<b>730,683.99</b>	<b>15,884</b>
<b>2-61100-1520</b>	<b>SUBSTITUTE SALARIES AND WAGES</b>		
61100-2-1-1520		184,064.10	
61100-2-2-1520		38,742.22	
	<b>22.16</b>	<b>222,806.32</b>	<b>10,054</b>
<b>3-61100-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>		
61100-3-1-1120		4,600,711.01	
61100-3-1-1620		68,965.52	
61100-3-2-1120		1,258,093.24	
61100-3-2-1620		16,909.00	
61100-3-3-1120		1,083,281.89	
61100-3-3-1620		12,046.00	
61100-3-4-1120		51,355.00	
61100-3-5-1620		204,874.00	
	<b>154.00</b>	<b>7,296,235.66</b>	<b>47,378</b>
<b>3-61100-1151</b>	<b>INSTRUCTIONAL CLASSROOM - TEACHER AIDES</b>		
61100-3-1-1151		54,789.91	
61100-3-2-1151		358,489.54	
	<b>24.75</b>	<b>413,279.45</b>	<b>16,698</b>
<b>3-61100-1520</b>	<b>SUBSTITUTE SALARIES AND WAGES</b>		
61100-3-1-1520		86,503.61	
61100-3-2-1520		30,259.86	
61100-3-3-1520		12,170.00	
	<b>13.14</b>	<b>128,933.47</b>	<b>9,812</b>



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**Detailed Average Salary Calculation**

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<b>9-61100-1110</b>			
<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
61100-9-7-1110		95,843.00	
61100-9-9-1110		10,452.00	
	<b>1.25</b>	<b>106,295.00</b>	<b>85,036</b>
<b>9-61100-1120</b>			
<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61100-9-7-1120		364,158.51	
61100-9-8-1120		225,025.00	
61100-9-11-1120		55,570.75	
	<b>25.00</b>	<b>644,754.26</b>	<b>25,790</b>
<b>9-61100-1140</b>			
<b>TECHNICAL SALARIES AND WAGES</b>			
61100-9-7-1140		5,009.38	
61100-9-8-1140		82,597.39	
	<b>5.00</b>	<b>87,606.77</b>	<b>17,521</b>
<b>9-61100-1150</b>			
<b>CLERICAL SALARIES AND WAGES</b>			
61100-9-7-1150		46,559.00	
	<b>2.25</b>	<b>46,559.00</b>	<b>20,693</b>
<b>9-61100-1520</b>			
<b>SUBSTITUTE SALARIES AND WAGES</b>			
61100-9-8-1520		8,538.89	
	<b>0.75</b>	<b>8,538.89</b>	<b>11,385</b>
<b>2-61210-1120</b>			
<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61210-2-1-1120		219,083.52	
	<b>5.00</b>	<b>219,083.52</b>	<b>43,817</b>
<b>2-61210-1520</b>			
<b>SUBSTITUTE SALARIES AND WAGES</b>			
61210-2-1-1520		2,904.00	
	<b>0.15</b>	<b>2,904.00</b>	<b>19,360</b>
<b>3-61210-1120</b>			
<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61210-3-1-1120		485,835.51	
	<b>9.00</b>	<b>485,835.51</b>	<b>53,982</b>
<b>3-61210-1150</b>			
<b>CLERICAL SALARIES AND WAGES</b>			
61210-3-1-1150		122,038.04	
	<b>5.00</b>	<b>122,038.04</b>	<b>24,408</b>
<b>3-61210-1520</b>			
<b>SUBSTITUTE SALARIES AND WAGES</b>			
61210-3-1-1520		150.00	
	<b>0.01</b>	<b>150.00</b>	<b>15,000</b>

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**Detailed Average Salary Calculation**

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<b>2-61220-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61220-2-1-1120			13,302.84	
61220-2-2-1120			53,211.20	
		<b>1.00</b>	<b>66,514.04</b>	<b>66,514</b>
<b>3-61220-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61220-3-1-1120			13,302.84	
61220-3-2-1120			53,211.12	
		<b>1.00</b>	<b>66,513.96</b>	<b>66,514</b>
<b>2-61230-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61230-2-1-1120			4,266.75	
61230-2-2-1120			5,456.25	
		<b>0.50</b>	<b>9,723.00</b>	<b>19,446</b>
<b>3-61230-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61230-3-1-1120			31,145.00	
61230-3-2-1120			76,166.18	
		<b>10.00</b>	<b>107,311.18</b>	<b>10,731</b>
<b>2-61310-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
61310-2-1-1110			46,392.52	
		<b>0.50</b>	<b>46,392.52</b>	<b>92,785</b>
<b>2-61310-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61310-2-1-1120			170,313.04	
61310-2-2-1120			43,173.52	
		<b>2.50</b>	<b>213,486.56</b>	<b>85,395</b>
<b>2-61310-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61310-2-1-1150			31,530.53	
61310-2-2-1150			42,841.08	
61310-2-4-1150			6,942.24	
		<b>2.75</b>	<b>81,313.85</b>	<b>29,569</b>
<b>3-61310-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
61310-3-1-1110			46,392.48	
		<b>0.50</b>	<b>46,392.48</b>	<b>92,785</b>
<b>3-61310-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61310-3-1-1120			151,749.96	
61310-3-2-1120			43,173.48	
		<b>2.50</b>	<b>194,923.44</b>	<b>77,969</b>

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**Detailed Average Salary Calculation**

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<b>3-61310-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61310-3-1-1150			46,697.48	
61310-3-2-1150			42,840.92	
61310-3-4-1150			6,942.24	
		<b>3.25</b>	<b>96,480.64</b>	<b>29,686</b>
<b>2-61320-1122</b>	<b>LIBRARIAN SALARIES AND WAGES</b>			
61320-2-1-1122			268,640.18	
		<b>5.50</b>	<b>268,640.18</b>	<b>48,844</b>
<b>2-61320-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61320-2-1-1150			11,218.12	
		<b>0.50</b>	<b>11,218.12</b>	<b>22,436</b>
<b>3-61320-1122</b>	<b>LIBRARIAN SALARIES AND WAGES</b>			
61320-3-1-1122			167,332.00	
		<b>3.00</b>	<b>167,332.00</b>	<b>55,777</b>
<b>3-61320-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61320-3-1-1150			58,125.55	
		<b>3.50</b>	<b>58,125.55</b>	<b>16,607</b>
<b>2-61410-1126</b>	<b>PRINCIPAL SALARIES AND WAGES</b>			
61410-2-1-1126			444,475.00	
		<b>6.00</b>	<b>444,475.00</b>	<b>74,079</b>
<b>2-61410-1127</b>	<b>ASSISTANT PRINCIPAL SALARIES AND WAGES</b>			
61410-2-1-1127			123,600.00	
		<b>2.00</b>	<b>123,600.00</b>	<b>61,800</b>
<b>2-61410-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61410-2-1-1150			212,655.46	
		<b>8.00</b>	<b>212,655.46</b>	<b>26,582</b>
<b>3-61410-1126</b>	<b>PRINCIPAL SALARIES AND WAGES</b>			
61410-3-1-1126			260,068.00	
		<b>3.00</b>	<b>260,068.00</b>	<b>86,689</b>
<b>3-61410-1127</b>	<b>ASSISTANT PRINCIPAL SALARIES AND WAGES</b>			
61410-3-1-1127			347,239.00	
		<b>5.00</b>	<b>347,239.00</b>	<b>69,448</b>
<b>3-61410-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61410-3-1-1150			159,013.45	
		<b>6.00</b>	<b>159,013.45</b>	<b>26,502</b>

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**Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
<b>9-62100-1111</b>			
<b>BOARD MEMBERS SALARIES AND WAGES</b>			
62110-9-0-1111		15,400.00	
	<u>7.00</u>	<u>15,400.00</u>	<u>2,200</u>
<b>9-62100-1112</b>			
<b>SUPERINTENDENT SALARIES AND WAGES</b>			
62120-9-0-1112		137,993.00	
	<u>1.00</u>	<u>137,993.00</u>	<u>137,993</u>
<b>9-62100-1113</b>			
<b>ASSISTANT SUPERINTENDENT SALARIES AND WAGES</b>			
62140-9-0-1113		110,786.00	
	<u>1.00</u>	<u>110,786.00</u>	<u>110,786</u>
<b>9-62100-1130</b>			
<b>OTHER PROFESSIONAL SALARIES AND WAGES</b>			
62110-9-0-1130		69,030.00	
62160-9-0-1130		43,772.00	
	<u>1.50</u>	<u>112,802.00</u>	<u>75,201</u>
<b>9-62100-1150</b>			
<b>CLERICAL SALARIES AND WAGES</b>			
62120-9-0-1150		45,975.00	
62140-9-0-1150		61,645.95	
62160-9-0-1150		85,988.00	
	<u>5.00</u>	<u>193,608.95</u>	<u>38,722</u>
<b>9-62200-1130</b>			
<b>OTHER PROFESSIONAL SALARIES AND WAGES</b>			
62220-9-0-1130		229,217.19	
62240-9-0-1130		51,571.00	
	<u>5.00</u>	<u>280,788.19</u>	<u>56,158</u>
<b>9-62200-1131</b>			
<b>LICENSED SCHOOL NURSE SALARIES AND WAGES</b>			
62220-9-0-1131		152,347.00	
	<u>3.00</u>	<u>152,347.00</u>	<u>50,782</u>
<b>9-62200-1132</b>			
<b>ATTENDANCE &amp; HEALTH, PSYCHOLOGIST</b>			
62230-9-0-1132		211,738.00	
	<u>3.00</u>	<u>211,738.00</u>	<u>70,579</u>
<b>9-62200-1140</b>			
<b>TECHNICAL SALARIES AND WAGES</b>			
62220-9-0-1140		111,368.75	
	<u>7.00</u>	<u>111,368.75</u>	<u>15,910</u>
<b>9-63000-1110</b>			
<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
63100-9-0-1110		46,444.96	
	<u>0.50</u>	<u>46,444.96</u>	<u>92,890</u>

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**Detailed Average Salary Calculation**

<b>FTE Number &amp; Name</b>		<b># of FTE Positions</b>	<b>Expenditure Amounts</b>	<b>Average Salary</b>
<b>Related Expenditure Number</b>				
<b>9-63000-1130</b>	<b>OTHER PROFESSIONAL SALARIES AND WAGES</b>			
63100-9-0-1130			43,665.76	
		<b>1.00</b>	<b>43,665.76</b>	<b>43,666</b>
<b>9-63000-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
63100-9-0-1150			36,948.96	
		<b>1.50</b>	<b>36,948.96</b>	<b>24,633</b>
<b>9-63000-1160</b>	<b>TRADES SALARIES AND WAGES</b>			
63400-9-0-1160			141,095.00	
		<b>4.00</b>	<b>141,095.00</b>	<b>35,274</b>
<b>9-63000-1170</b>	<b>OPERATIVE SALARIES AND WAGES</b>			
63200-9-0-1170			1,058,881.20	
63300-9-0-1170			153,340.10	
		<b>72.00</b>	<b>1,212,221.30</b>	<b>16,836</b>
<b>9-64000-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
64100-9-0-1110			46,445.04	
		<b>0.50</b>	<b>46,445.04</b>	<b>92,890</b>
<b>9-64000-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
64100-9-0-1150			28,725.00	
		<b>1.00</b>	<b>28,725.00</b>	<b>28,725</b>
<b>9-64000-1160</b>	<b>TRADES SALARIES AND WAGES</b>			
64200-9-0-1160			204,235.69	
64300-9-0-1160			91,779.22	
		<b>7.00</b>	<b>296,014.91</b>	<b>42,288</b>
<b>9-64000-1190</b>	<b>SERVICE SALARIES AND WAGES</b>			
64200-9-0-1190			756,479.22	
		<b>34.50</b>	<b>756,479.22</b>	<b>21,927</b>
<b>9-65000-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
65100-9-0-1110			70,440.00	
		<b>1.00</b>	<b>70,440.00</b>	<b>70,440</b>
<b>9-65000-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
65100-9-0-1150			33,488.00	
		<b>1.00</b>	<b>33,488.00</b>	<b>33,488</b>
<b>9-65000-1160</b>	<b>TRADES SALARIES AND WAGES</b>			
65100-9-0-1160			24,396.71	
		<b>1.00</b>	<b>24,396.71</b>	<b>24,397</b>

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**Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
<b>9-65000-1190</b>	<b>SERVICE SALARIES AND WAGES</b>			
65100-9-0-1190			673,914.67	
		<b>45.00</b>	<b>673,914.67</b>	<b>14,976</b>
<b>9-68000-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
68300-9-0-1110			68,959.00	
		<b>1.00</b>	<b>68,959.00</b>	<b>68,959</b>
<b>9-68000-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
68100-9-0-1120			154,064.00	
		<b>3.00</b>	<b>154,064.00</b>	<b>51,355</b>
<b>9-68000-1141</b>	<b>TECHNICAL SUPPORT</b>			
68200-9-0-1141			166,859.31	
		<b>4.00</b>	<b>166,859.31</b>	<b>41,715</b>
<b>9-68000-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
68300-9-0-1150			29,213.00	
		<b>1.00</b>	<b>29,213.00</b>	<b>29,213</b>

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**005 Amherst County Public Schools**

**Schedule A**

**Report of Federal, State, and Local Funds Expended for  
Special Education and Related Services  
Fiscal Year 2016**

**Note: This data will NOT be used for Maintenance Of Effort purposes.**

<b>Fund Source</b>	<b>Special Education Expenditures</b>	<b>Related Service Expenditures</b>	<b>Total</b>
FEDERAL FUNDS	1,153,875.00	0.00	1,153,875.00
STATE FUNDS	2,726,535.94	227,894.14	2,954,430.08
CITY-COUNTY FUNDS	2,686,817.78	0.00	2,686,817.78
		<b>Grand Total:</b>	<b>6,795,122.86</b>

**Schedule B**

**Itemized Expenditures by Disability Category  
(Distribution of Grant Total from Schedule A)  
for Fiscal Year 2016**

**Unduplicated, Serving,  
Age 0-22,  
December 1, 2015  
Child Count**

<b>Expenditures</b>	<b>Disability Category</b>		<b>Per Pupil Expenditure</b>
315,766.42	1. Intellectually Disabled (Formerly MR)	25	12,630.66
37,858.68	2. Hearing Impairments	3	12,619.56
1,078,066.79	3. Speech or Language Impairments	111	9,712.31
102,905.60	4. Visual Impairments	4	25,726.40
247,346.55	5. Emotional Disturbance	15	16,489.77
168,032.19	6. Orthopedic Impairments	8	21,004.02
1,845,852.72	7. Other Health Impairments	144	12,818.42
1,694,946.72	8. Specific Learning Disabilities	134	12,648.86
0.00	9. Deaf-Blindness	0	N/A
284,209.52	10. Multiple Disabilities	23	12,356.94
284,469.74	11. Autism	24	11,852.91
26,231.89	12. Traumatic Brain Injured	2	13,115.95
481,541.89	13. Developmental Delay	34	14,163.00
227,894.14	14. Support Services	0	N/A
<b>6,795,122.85</b>	<b>Grand Total (Must equal grand total in Schedule A)</b>		

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**005 Amherst County Public Schools**

**Schedule C  
School Nurse Staffing  
Fiscal Year 2016**

School Nurse Full-time Equivalent Position	7.50	hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position	200.00	days employed per year (Per FTE)
Total School Nurse Hours provided to students by Local Health Department Nurses in the 2015-2016 School Year	.00	
State Funded (non-DOE) Local Health Department Hours provided to students by Local Health Department Nurses in the 2015-2016 School Year	.00	
Locally Funded (including DOE) School Nurse Hours provided to students by Local Health Department Nurses in the 2015-2016 School Year	.00	

**Schedule D  
Employer Health Care Costs Per Employee  
Fiscal Year 2016**

	<b>Employee</b>	<b>Employee + 1</b>	<b>Family</b>
<b>FY 2016 Employer Cost per Employee:</b>	4,426.48	5,505.90	6,191.12
<b>FY 2016 Employee Participation Count:</b>	294.00	150.00	70.00



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005 Amherst County Public Schools  
Schedule E  
Required Local Effort Fiscal Year 2016

**SECTION 1: Qualifying Expenditures for Operations**

<b>A. Total Expenditures for Fiscal Year 2016</b>	<b>48,064,615.50</b>
<b>(Less) Excluded Capital Expenditures:</b>	
1. Capital Outlay Additions (All Functions; Objects 8200 through 8230)	(79,647.80)
2. Facilities - Capital Outlay Replacements (Function 66000 and Sub-Functions 68800 and 69800; Objects 8100 through 8130)	0.00
3. Debt Service (Functions 67100, 68900, and 69900: Objects 4000 through 9300)	(1,739,607.70)
<b>(Less) School Nutrition, Enterprise &amp; Community Services</b> (Sub-Functions 65100, 65200, 65300, 68700, and 69700; All Objects - excluding Objects 8200 through 8230)	(2,165,080.22)
<b>(Less) Excluded Intra-Fund Transfers</b> (Sub-Function 67200 and 69900; Object 9400 and 9800)	0.00
<b>(Less) Excluded Inter-Fund Transfers</b> (Sub-Function 67300; Object 9600)	0.00
<b>(Less) Excluded Inter-Fund Transfers</b> (Function 67300, Objects 9700, 9710, 9720, 9730, 9740)	0.00
<b>(Less) Excluded Programs</b> (Programs 6, 7, 8, 9, and 10) -excluding Object 8200	(1,135,176.54)
<b>Total Excluded Expenditures</b>	<b>(5,119,512.26)</b>

**SECTION 2: Adjustment for State Funds**

(Less) Sales Tax	(4,882,095.18)
(Less) Other State Funds	(20,422,706.77)
(Less) Carry-Forward State Textbook Funds From Prior Year	0.00
(Less) Carry-Forward Other State Funds (Not Incl. Textbook Funds) From Prior Year	0.00
(Plus) State Funds Pass Through - Excluding Regional Programs	0.00
(Plus) State Funds Pass Through to Regional Alternative Education Program	0.00
(Plus) State Funds Pass Through to Regional Governor's School	0.00
(Plus) State Funds Pass Through to Regional Career & Technical Education Center	0.00
(Plus) State Funds Pass Through to Regional Special Education Program	0.00
(Plus) Unspent State Textbook Funds	0.00
(Plus) Unspent Other State Funds (Not Including Textbook Funds)	0.00
(Plus) Sum of Capital Expenditures Paid From State Funds	7,880.09
(Plus) Sum of Debt Service Expenditures Paid From State Funds	0.00
<b>Total Excluded State Revenues</b>	<b>(25,296,921.86)</b>

**SECTION 3: Adjustment for Federal Funds**

(Less) Federal Funds	(2,368,887.41)
(Less) Carry-Forward Federal Funds From Prior Year	0.00
(Plus) Unspent Federal Funds	0.00
(Plus) Sum of Capital Expenditures Paid From Federal Funds	63,595.24
<b>Total Excluded Federal Revenues</b>	<b>(2,305,292.17)</b>

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**SECTION 4: Adjustment for Other Local Revenue**

(Less) Tuition and Other Payments from Another City or County	(680,745.11)
(Less) Local Funds Carried Forward Balance for Textbooks	0.00
(Less) Local Funds Beginning of Year Carry-Forward Balance for Other State Funded Accounts	0.00
(Plus) Unspent Local Matching Funds for Textbooks (EOY Balance)	0.00
(Plus) Unspent Local Matching Funds for Other State Funded Accounts (EOY Balance)	0.00

**Total Excluded Local Revenues**

**(680,745.11)**

**SECTION 5: Verify Required Local Effort**

Net Local Expenditures for Operations:

**14,662,144.10**

FY 2016 Required Local Effort for SOQ Accounts:\*

**7,838,753.00**

**Amherst County has met FY 2016 Required Local Effort**

\*This figure does not include match requirements for optional Lottery funded accounts.

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**005 Amherst County Public Schools  
Schedule E.2**

**Required Local Match (Fiscal Year 2016)**

**From Schedule E.1: Required Local Effort**

**Net Local Expenditures for Operations** 14,662,144.10

**FINAL FY 2016 Local Effort for SOQ Accounts** 7,858,477.00

**FINAL FY 2016 Local Expenditures for Operations in Excess of Required Local Effort Available for Required Local Match** 6,803,667.10

**SECTION 1: Total Funds Available to Meet Local Match Requirements**

**TOTAL Funds Available for Incentive and Lottery Funded Programs (Local Matches)** 6,803,667.10

**SECTION 2: Calculation of Required Local Match Compliance for Incentive and Lottery Funded Accounts**

Estimated FY 2016 Required Local Match for <u>Lottery Funded</u> Programs:	FY 2016 Required Local Match	Local Matching Funds Available
Virginia Preschool Initiative	121,929.00	182,721.69
The amount of State funds from the Add. Assist. with Retirement, Inflation, & Preschool account expended for VPI		0.00
The amount of Federal funds expended for Pre-K		0.00
The amount of Local CASH funds expended for VPI		182,721.00
In-kind contribution toward Required Local Match for VPI		0.00
Math and Reading Specialists Initiative	0.00	6,803,667.10
Early Reading Specialists Initiative	0.00	6,803,667.10
Compensation Supplement	55,191.00	6,748,476.10
K-3 Primary Class Size Reduction	193,430.00	6,555,046.10
At-Risk	194,671.00	6,360,375.10

**Sufficient Local Funds Appropriated to meet FY 2016 Required Match**

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**005 Amherst County Public Schools  
Schedule G  
Capital Outlay Expenditures by Fund Source  
Fiscal Year 2016**

<b>Total Expenditures in Object Codes 8100, 8110, 8120, and 8130 (Functions 66100-66600, 68800, and 69800):</b>	0.00
(Objects 8100, 8110, 8120, & 8130) paid from Federal Funds:	0.00
(Objects 8100, 8110, 8120, & 8130) paid from State Funds:	0.00
(Objects 8100, 8110, 8120, & 8130) paid from Loans, Bonds or Temporary Financing (Revenue Codes 4104010, 4104020, 4104030, 4104040)	0.00
(Objects 8100, 8110, 8120, & 8130) paid from Local Funds:	0.00
<b>Total Expenditures in Object Code 8200 (all functions) and Object Codes 8210-8230 (68800 and 69800):</b>	79,647.80
(Objects 8200, 8210, 8220, & 8230) paid from Federal Funds:	63,595.24
(Objects 8200, 8210, 8220, & 8230) paid from State Funds:	7,880.09
(Objects 8200, 8210, 8220, & 8230) paid from Loans, Bonds or Temporary Financing (Revenue Codes 4104010, 4104020, 4104030, 4104040)	0.00
(Objects 8200, 8210, 8220, & 8230) paid from Local Funds:	8,172.47
<b>Total Expenditures in Sub-Function 67100 (Debt Service and Capital Lease Expenditures)</b>	1,739,607.70
The amount of total expenditures submitted in Sub-Function 67100 paid from State Funds:	0.00
The amount of total expenditures calculated for Sub-Function 67100 paid from Local Funds:	1,739,607.70

**Schedule H  
Survey on Textbook Revenues and Expenditures  
Fiscal Year 2016**

<b>I. Textbook Revenues</b>	<b>Actual FY 2016</b>	<b>Budgeted FY 2017</b>
A. Beginning of Year Balances	729,805.91	729,878.99
B. State SOQ and Lottery Textbook Funds	266,625.00	298,195.00
C. Other State Funds	0.00	0.00
D. Local Funds	0.00	0.00
E. Other Funds (excluding state or local funds)	0.00	0.00
<b>II. Textbook Expenditures</b>		
A. Object Code 6020. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	221,266.74	433,796.00
B. Object Code 6030. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	377,942.92	351,241.00
B. Object Code 6030. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	46,660.80	46,300.00

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**005 Amherst County Public Schools  
Schedule I: Salary Survey, Fiscal Year 2016**

<b>Compensation for Teaching Personnel</b>	<b>Actual FY 2016</b>	<b>Budgeted FY 2017</b>
Total Compensation for Elementary Teaching Personnel	10,513,756.49	10,453,099.00
Total Compensation for Secondary Teaching Personnel	8,108,069.35	8,119,319.00
Total Compensation for District Teaching Personnel	0.00	0.00
Total Compensation for Teaching Personnel	18,621,825.84	18,572,418.00
 <b>Number of Classroom Teachers</b>		
Total Elementary FTE Classroom Teachers	214.50	214.50
Total Secondary FTE Classroom Teachers	165.00	165.00
Total District FTE Classroom Teachers	0.00	0.00
Total Number of FTE Classroom Teachers	379.50	379.50
 <b>Number of FTE Librarians and Guidance Counselors</b>		
Total Elementary FTE Librarians and Guidance Counselors	10.50	10.50
Total Secondary FTE Librarians and Guidance Counselors	12.00	12.00
Total District FTE Librarians and Guidance Counselors	0.00	0.00
Total Number of FTE Librarians and Guidance Counselors	22.50	22.50
 <b>Calculated Average Salary for Classroom Teachers</b>	<b>46,322.95</b>	<b>46,200.04</b>
 <b>Compensation for Principals</b>	<b>Actual FY 2016</b>	<b>Budgeted FY 2017</b>
Total Compensation for Elementary Principals	444,475.00	449,809.00
Total Compensation for Secondary Principals	260,068.00	263,191.00
Total Compensation for District Principals	0.00	0.00
Total Compensation for Principals	704,543.00	713,000.00
 <b>Number of FTE Principals</b>		
Total Elementary FTE Principals	6.00	6.00
Total Secondary FTE Principals	3.00	3.00
Total District FTE Principals	0.00	0.00
Total Number of FTE Principals	9.00	9.00
 <b>Calculated Average Salary for Principals</b>	<b>78,282.56</b>	<b>79,222.22</b>
 <b>Compensation for Assistant Principals</b>	<b>Actual FY 2016</b>	<b>Budgeted FY 2017</b>
Total Compensation for Elementary Assistant Principals	123,600.00	125,083.00
Total Compensation for Secondary Assistant Principals	347,239.00	354,556.00
Total Compensation for District Assistant Principals	0.00	0.00
Total Compensation for Assistant Principals	470,839.00	479,639.00
 <b>Number of FTE Assistant Principals</b>		
Total Elementary FTE Assistant Principals	2.00	2.00
Total Secondary FTE Assistant Principals	5.00	5.00
Total District FTE Assistant Principals	0.00	0.00
Total Number of FTE Assistant Principals	7.00	7.00
 <b>Calculated Average Salary for Assistant Principals</b>	<b>67,262.71</b>	<b>68,519.86</b>

**Section D: Action taken to improve teacher's salaries**

Amherst County Public Schools implemented the 2% increase effective December 1, 2016, as long as the fund are available through the State Budget.

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**005 Amherst County Public Schools  
Schedule J**

**Elementary, Secondary, Districtwide Breakout of Functions 68100 & 68200 - Object 1120  
Fiscal Year 2016**

**Section 1: Technology - 1120 Expenditures & FTE's in Function 68100: Classroom Instruction**

	<b>Expenditures</b>	<b>FTEs</b>	<b>Average Salary</b>
Elementary	102,709.00	2.00	51,355.00
Secondary	51,355.00	1.00	51,355.00
District Wide	0.00	0.00	0.00

**Section 2: Technology - 1120 Expenditures & FTE's in Function 68200: Instructional Support**

	<b>Expenditures</b>	<b>FTEs</b>	<b>Average Salary</b>
Elementary	0.00	0.00	0.00
Secondary	0.00	0.00	0.00
District Wide	0.00	0.00	0.00

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**005 Amherst County Public Schools  
Supplemental Schedule K**

**Table 15 Methodology - Preliminary FY 2016 vs. Adjusted 2015**

**Please note that, for Table 15 Purposes, expenditures for jointly operated divisions are consolidated and reported under the fiscal agent only.**

	Preliminary FY 2016 (includes Pre-K)	Final FY 2015 (includes Pre-K)
1a. Expenditures for operations:	\$46,233,315	\$45,127,257
1b. Less tuition from another county or city (revenue 1901010 and 1901020):	\$680,745	\$705,512
1c. Plus State revenues to divisions participating in regional programs:		
Alternative Education	\$37,833	\$37,207
Academic Year Governor's School	\$39,009	\$38,403
<b>1d. Total expenditures for operations:</b>	<b>\$45,629,412</b>	<b>\$44,497,354</b>
2a. Less State Revenues:	\$20,889,136	\$21,096,849
2b. Plus the sum of all Beginning-Year Balances from State funds:	\$0	\$0
2c. Plus state revenues to divisions..		
Alternative Education	\$37,833	\$37,207
Academic Year Governor's School	\$39,009	\$38,403
2d. Less the sum of all End-Of-Year Balances from State funds:	\$0	\$0
2e. Less total State funds used for capital expenditures and Debt Service (Schedule G of ASRFIN):	\$7,880	\$101,150
Academic Year Governor's School	\$20,958,098	\$21,071,309
<b>2g. State Per Pupil Amount:</b>	<b>\$5,007</b>	<b>\$4,977</b>
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	\$4,882,095	\$4,854,445
<b>3b. State Sales Tax Per Pupil Amount:</b>	<b>\$1,166</b>	<b>\$1,147</b>
4a. Less Federal Revenues:	\$4,047,562	\$4,134,122
4b. Plus the sum of all Beginning-Year Balances from Federal funds:	\$0	\$0
4c. Less the sum of all End-Of-Year Balances from Federal funds:	\$0	\$0
4d. Less total Federal funds used for capital expenditures (Schedule G of ASRFIN):	\$63,595	\$62,298
4e. Total Federal Expenditures for Operations:	\$3,983,967	\$4,071,824
<b>4f. Federal Per Pupil Amount:</b>	<b>\$952</b>	<b>\$962</b>
5a. Total Local Expenditures for Operations:	\$15,805,251	\$14,499,777
<b>5b. Local Per Pupil Amount:</b>	<b>\$3,776</b>	<b>\$3,425</b>
6a. Total Expenditures for Operations:	\$45,629,412	\$44,497,354
<b>6b. Total Per Pupil Amount:</b>	<b>\$10,901</b>	<b>\$10,510</b>
<b>7. End-Of-Year Average Daily Membership:</b>	<b>4,185.89</b>	<b>4,233.83</b>

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**Supplemental Schedule K (Continued)**

<u>ESEA Maintenance of Effort Calculations</u>	Preliminary FY 2016	Final FY 2015
6a. Total Expenditures for Operations:	\$41,645,444	\$40,425,531
Community Services Expenditures (Function 65300, all Objects except 8200)	\$0	\$0
Pre-kindergarten Expenditures (Program 8) from State & Local Sources	\$456,794	\$462,120
Total State and Local Expenditures (excludes community services and Pre-K expenditures)	\$41,188,650	\$39,963,411
<b>Total State and Local Expenditures-FY 2016 as a percentage of FY 2015</b>	<b>103.07 %</b>	<b>0 %</b>
End-Of-Year Average Daily Membership excluding Pre-K	4,047.50	4,088.87
State and Local Per Pupil Expenditures	\$10,176	\$9,774
<b>State and Local Per Pupil Expenditures - FY 2016 as a percentage of FY 2015</b>	<b>104.12 %</b>	<b>0 %</b>



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Schedule M**

**Percentage of Total School Division Expenditures Allocated to Instruction  
Based on the Standards of Quality (SOQ) Funding Methodology  
As Reported on the Annual School Report Financial Section (ASRFIN) for Fiscal Year 2016**

The Appropriations Act requires the Virginia Department of Education to include in the Annual School Performance Report Card the percentage of each division's annual operating budget allocated to instructional expenditures. The methodology for allocating each division's expenditures to instructional and non-instructional expenditures is consistent with the Standards of Quality as approved by the General Assembly. The following table displays the instructional expenditure percentage based on submitted ASRFIN data. Following this table is a detailed breakdown of specific expenditures contained in each line of the table.

<b>Instructional Expenditure Percentage</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>% Variance</b>
<b>Total Instructional Expenditures (numerator)</b>	\$29,319,819	\$29,217,062	0.35%
<b>Total SOQ-Recognized Expenditures (denominator)</b>	\$41,739,650	\$41,375,162	0.88%
<b>Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu..</b>	<b>70.24%</b>	<b>70.61%</b>	<b>(0.37%)</b>

<b>INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)</b>	<b>FY 2016 Total SOQ- Recognized Expenditures</b>	<b>FY 2015 Total SOQ- Recognized Expenditures</b>	<b>Percent Variance</b>
Classroom Teacher Salaries	\$17,922,105	\$17,630,728	1.7%
Instructional Aide Salaries	\$1,143,963	\$1,132,491	1.0%
Guidance Counselor Salaries	\$704,919	\$683,541	3.1%
Principal Salaries	\$704,543	\$676,081	4.2%
Assistant Principal Salaries	\$470,839	\$408,284	15.3%
Textbooks	\$267,928	\$275,358	(2.7%)
Fringe Expenditures (Excluding Health Care Premium)	\$4,728,508	\$4,717,106	0.2%
Health Care Costs	\$1,693,096	\$2,006,223	(15.6%)
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$1,385,623	\$1,097,273	26.3%
Purchased Services - Instructional	\$238,472	\$519,280	(54.1%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$59,822	\$70,696	(15.4%)
<b>TOTAL INSTRUCTIONAL EXPENDITURES</b>	<b>\$29,319,819</b>	<b>\$29,217,062</b>	<b>0.4%</b>

<b>SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)</b>	<b>FY 2016 Total SOQ- Recognized Expenditures</b>	<b>FY 2015 Total SOQ- Recognized Expenditures</b>	<b>Percent Variance</b>
Support Salaries	\$3,788,855	\$3,623,172	4.6%
Fringe Expenditures (Excluding Health Care Premium)	\$930,510	\$895,224	3.9%
Health Care Costs	\$514,303	\$559,081	(8.0%)
Superintendents	\$137,993	\$133,975	3.0%
School Boards	\$15,400	\$15,400	
Nurses	\$152,347	\$148,855	2.3%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

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**SUPPORT - PERSONAL EXPENDITURES CATEGORIES  
(Further detail on following pages)**

**FY 2016 Total SOQ-  
Recognized  
Expenditures**

**FY 2015 Total SOQ-  
Recognized  
Expenditures**

**Percent  
Variance**

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**TOTAL SUPPORT - PERSONAL EXPENDITURES**

**\$5,539,409**

**\$5,375,706**

**3.0%**

**SUPPORT - NON-PERSONAL EXPENDITURES CATEGORIES  
(Further detail on following pages)**

**FY 2016 Total SOQ-  
Recognized  
Expenditures**

**FY 2015 Total SOQ-  
Recognized  
Expenditures**

**Percent  
Variance**

Instructional Classroom

\$480,847

\$444,632

8.1%

Instructional Support

\$67,603

\$72,640

(6.9%)

Principal's Office

\$0

\$0

Administration

\$218,979

\$233,962

(6.4%)

Attendance & Health

\$11,379

\$10,469

8.7%

Utilities

\$1,391,790

\$1,584,610

(12.2%)

Communications

\$78,490

\$93,918

(16.4%)

Insurance

\$59,780

\$71,871

(16.8%)

Other Operations & Maintenance

\$696,455

\$671,261

3.8%

Facilities

\$0

\$0

Unemployment Insurance

\$1,773

\$10,534

(83.2%)

Worker's Compensation

\$107,358

\$83,202

29.0%

Disability Insurance

\$0

\$119

Substitute Teachers

\$351,740

\$308,634

14.0%

Improvement

\$4,679

\$3,981

17.5%

Technology

\$577,069

\$592,410

(2.6%)

Contingency Reserve

\$0

\$0

Pupil Transportation

\$2,832,480

\$2,575,170

10.0%

Remedial Summer School (includes Fringe Expenditures and Health Care Premium)

\$0

\$24,984

(100.0%)

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**TOTAL SUPPORT - NON-PERSONAL EXPENDITURES**

**\$6,880,423**

**\$6,782,395**

**1.4%**

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**CATEGORIES OF EXPENDITURE NOT RECOGNIZED BY THE SOQ MODEL  
(Further detail on following pages)**

<b>NOT RECOGNIZED BY THE SOQ MODEL CATEGORIES (Further detail on following pages)</b>	<b>FY 2016 Total Unrecognized Expenditures</b>	<b>FY 2015 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
Unrecognized Instruction Expenditures	\$1,332,967	\$1,233,546	8.1%
Unrecognized Administration Expenditures	\$79,120	\$72,947	8.5%
Unrecognized Pupil Transportation Expenditures	\$5,304	\$31,351	(83.1%)
Unrecognized Operations & Maintenance Expenditures	\$223,520	\$168,796	32.4%
School Food	\$2,056,275	\$2,109,379	(2.5%)
Unrecognized Facilities Expenditures	\$484,392	\$187,785	158.0%
Debt Service & Fund Transfers	\$1,739,608	\$1,809,212	(3.8%)
Fringe Expenditures (Excluding Health Care Premium)	\$131,708	\$144,358	(8.8%)
Unrecognized Technology Expenditures	\$123,031	\$85,871	43.3%
Unrecognized Contingency Reserve Expenditures	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$1,507	(100.0%)
Health Care Costs	\$13,943	\$13,516	3.2%
Classroom Teacher Salaries & Benefits	\$0	\$0	
Support Salaries	\$0	\$0	
<b>TOTAL NOT RECOGNIZED BY THE SOQ MODEL</b>	<b>\$6,189,869</b>	<b>\$5,858,267</b>	<b>5.7%</b>

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**Instructional Expenditures Breakdown**

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
<b>Classroom Teacher Salaries</b>				
61100-2-1-1120		\$8,157,390	\$7,875,979	3.6%
61100-2-1-1620		\$14,697	\$191,236	(92.3%)
61100-2-2-1120		\$1,664,394	\$1,592,580	4.5%
61100-2-2-1620		\$23,745	\$44,886	(47.1%)
61100-2-4-1120		\$53,374	\$19,896	168.3%
61100-3-1-1120		\$4,600,711	\$4,474,420	2.8%
61100-3-1-1620		\$68,966	\$67,734	1.8%
61100-3-2-1120		\$1,258,093	\$1,250,255	.6%
61100-3-2-1620		\$16,909	\$20,325	(16.8%)
61100-3-3-1120		\$1,083,282	\$1,066,317	1.6%
61100-3-3-1620		\$12,046	\$6,110	97.2%
61100-3-4-1120		\$51,355	\$49,859	3.0%
61100-3-5-1620		\$204,874	\$214,998	(4.7%)
61210-2-1-1620			\$1,482	.0%
61210-3-1-1620		\$1,212	\$2,092	(42.1%)
61230-2-1-1120		\$4,267	\$6,463	(34.0%)
61230-2-2-1120		\$5,456	\$769	609.8%
61230-3-1-1120		\$31,145	\$45,935	(32.2%)
61230-3-2-1120		\$76,166	\$115,265	(33.9%)
61320-2-1-1122		\$268,640	\$270,339	(.6%)
61320-2-1-1620		\$2,372	\$1,810	31.1%
61320-3-1-1122		\$167,332	\$161,842	3.4%
61320-3-1-1620		\$1,614	\$560	188.0%
68100-2-1-1120		\$102,709	\$99,064	3.7%
68100-3-1-1120		\$51,355	\$50,513	1.7%
		<b>\$17,922,105</b>	<b>\$17,630,728</b>	<b>1.7%</b>
<b>Instructional Aide Salaries</b>				
61100-2-1-1151		\$71,599	\$69,379	3.2%
61100-2-2-1151		\$659,085	\$660,549	(.2%)
61100-3-1-1151		\$54,790	\$53,023	3.3%
61100-3-2-1151		\$358,490	\$349,540	2.6%
		<b>\$1,143,963</b>	<b>\$1,132,491</b>	<b>1.0%</b>
<b>Guidance Counselor Salaries</b>				
61210-2-1-1120		\$219,084	\$213,689	2.5%
61210-3-1-1120		\$485,836	\$469,852	3.4%
		<b>\$704,919</b>	<b>\$683,541</b>	<b>3.1%</b>
<b>Principal Salaries</b>				
61410-2-1-1126		\$444,475	\$430,497	3.2%
61410-3-1-1126		\$260,068	\$245,585	5.9%
		<b>\$704,543</b>	<b>\$676,081</b>	<b>4.2%</b>
<b>Assistant Principal Salaries</b>				
61410-2-1-1127		\$123,600	\$59,500	107.7%
61410-3-1-1127		\$347,239	\$348,784	(.4%)

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Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
<b>Assistant Principal Salaries</b>		<b>\$470,839</b>	<b>\$408,284</b>	<b>15.3%</b>
<b>Textbooks</b>				
61100-2-1-6020		\$161,872	\$186,521	(13.2%)
61100-3-1-6020		\$59,394	\$45,600	30.3%
61210-2-1-6020			\$1,076	.0%
68100-9-0-6040		\$46,661	\$42,161	10.7%
		<b>\$267,928</b>	<b>\$275,358</b>	<b>(2.7%)</b>
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61100-2-1-2100	98.07 %	\$597,592	\$577,389	3.5%
61100-2-1-2210	98.08 %	\$1,004,230	\$1,052,563	(4.6%)
61100-2-1-2220	98.08 %	\$103,077	\$75,048	37.3%
61100-2-1-2400	98.08 %	\$94,104	\$92,542	1.7%
61100-2-1-2750	98.08 %	\$83,822	\$82,434	1.7%
61100-2-2-2100	98.07 %	\$168,666	\$162,866	3.6%
61100-2-2-2210	98.08 %	\$270,296	\$275,909	(2.0%)
61100-2-2-2220	98.08 %	\$39,112	\$22,123	76.8%
61100-2-2-2400	98.08 %	\$25,804	\$24,459	5.5%
61100-2-2-2750	98.08 %	\$22,986	\$21,786	5.5%
61100-2-4-2100	98.07 %	\$3,731	\$1,683	121.7%
61100-2-4-2210	98.08 %	\$7,361	\$1,246	490.7%
61100-2-4-2400	98.08 %	\$623	\$102	509.2%
61100-2-4-2750	98.08 %	\$555	\$91	509.2%
61100-3-1-2100	98.07 %	\$343,696	\$334,638	2.7%
61100-3-1-2210	98.08 %	\$585,302	\$623,800	(6.2%)
61100-3-1-2220	98.08 %	\$36,300	\$13,929	160.6%
61100-3-1-2400	98.08 %	\$52,611	\$52,337	.5%
61100-3-1-2750	98.08 %	\$46,864	\$46,620	.5%
61100-3-2-2100	98.07 %	\$122,393	\$119,436	2.5%
61100-3-2-2210	98.08 %	\$181,342	\$222,744	(18.6%)
61100-3-2-2220	98.08 %	\$38,113	\$9,852	286.9%
61100-3-2-2400	98.08 %	\$18,574	\$19,089	(2.7%)
61100-3-2-2750	98.08 %	\$16,545	\$17,003	(2.7%)
61100-3-3-2100	98.07 %	\$77,818	\$75,949	2.5%
61100-3-3-2210	98.08 %	\$133,717	\$137,920	(3.0%)
61100-3-3-2220	98.08 %	\$13,561	\$12,990	4.4%
61100-3-3-2400	98.08 %	\$12,466	\$12,385	.6%
61100-3-3-2750	98.08 %	\$11,104	\$11,032	.7%
61100-3-4-2100	98.07 %	\$3,474	\$3,368	3.1%
61100-3-4-2210	98.08 %	\$7,082	\$7,104	(.3%)
61100-3-4-2400	98.08 %	\$599	\$583	2.8%
61100-3-4-2750	98.08 %	\$534	\$519	2.8%
61100-3-5-2100	98.07 %	\$15,370	\$16,157	(4.9%)
61210-2-1-2100	84.70 %	\$13,959	\$13,452	3.8%
61210-2-1-2210	84.93 %	\$26,282	\$26,330	(.2%)
61210-2-1-2400	84.93 %	\$2,225	\$2,161	2.9%
61210-2-1-2750	84.93 %	\$1,981	\$287	590.6%
61210-3-1-2100	84.70 %	\$38,073	\$36,909	3.2%
61210-3-1-2210	84.93 %	\$68,499	\$68,625	(.2%)
61210-3-1-2220	84.93 %	\$5,036	\$5,045	(.2%)

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<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61210-3-1-2400	84.93 %	\$6,224	\$6,046	2.9%
61210-3-1-2750	84.93 %	\$5,544		.0%
61230-2-1-2100	100.00 %	\$317	\$489	(35.2%)
61230-2-2-2100	100.00 %	\$414	\$58	618.8%
61230-3-1-2100	100.00 %	\$2,360	\$3,490	(32.4%)
61230-3-1-2210	100.00 %	\$323		.0%
61230-3-1-2220			\$121	.0%
61230-3-2-2100	100.00 %	\$5,693	\$8,805	(35.3%)
61230-3-2-2210	100.00 %	\$1,795	\$14,554	(87.7%)
61230-3-2-2220			\$7,812	.0%
61230-3-2-2400			\$1,194	.0%
61230-3-2-2750			\$1,064	.0%
61320-2-1-2100	86.38 %	\$17,888	\$16,797	6.5%
61320-2-1-2210	86.28 %	\$30,282	\$30,313	(.1%)
61320-2-1-2400	86.28 %	\$2,563	\$2,488	3.0%
61320-2-1-2750	86.28 %	\$2,283	\$2,216	3.0%
61320-3-1-2100	86.38 %	\$13,751	\$13,508	1.8%
61320-3-1-2210	86.28 %	\$25,728	\$26,223	(1.9%)
61320-3-1-2400	86.28 %	\$2,177	\$2,152	1.2%
61320-3-1-2750	86.28 %	\$1,940	\$1,917	1.2%
61410-2-1-2100	75.98 %	\$44,280	\$38,406	15.3%
61410-2-1-2210	75.98 %	\$80,535	\$75,363	6.9%
61410-2-1-2220	75.98 %	\$1,728		.0%
61410-2-1-2400	75.98 %	\$6,963	\$6,185	12.6%
61410-2-1-2750	75.98 %	\$6,202	\$5,509	12.6%
61410-3-1-2100	75.98 %	\$43,433	\$41,247	5.3%
61410-3-1-2210	75.98 %	\$79,172	\$79,898	(.9%)
61410-3-1-2220	75.98 %	\$2,200	\$2,170	1.4%
61410-3-1-2400	75.98 %	\$6,887	\$6,735	2.3%
61410-3-1-2750	75.98 %	\$6,135	\$6,000	2.3%
68100-9-0-2100	100.00 %	\$11,086	\$10,786	2.8%
68100-9-0-2210	100.00 %	\$21,661	\$21,689	(.1%)
68100-9-0-2400	100.00 %	\$1,833	\$1,780	3.0%
68100-9-0-2750	100.00 %	\$1,633	\$1,586	3.0%
		<b>\$4,728,508</b>	<b>\$4,717,106</b>	<b>0.2%</b>
<b>Health Care Costs</b>				
61100-2-1-2300	92.52 %	\$660,682	\$781,498	(15.5%)
61100-2-2-2300	92.52 %	\$207,282	\$233,849	(11.4%)
61100-2-4-2300	92.52 %	\$4,515		.0%
61100-3-1-2300	92.52 %	\$388,507	\$482,617	(19.5%)
61100-3-2-2300	92.52 %	\$158,320	\$193,039	(18.0%)
61100-3-3-2300	92.52 %	\$98,690	\$118,910	(17.0%)
61100-3-4-2300	92.52 %	\$4,788	\$5,803	(17.5%)
61100-9-7-2300	72.99 %	\$8,738	\$10,414	(16.1%)
61100-9-8-2300	72.99 %	\$27,579	\$27,810	(.8%)
61210-2-1-2300	73.07 %	\$17,166	\$19,356	(11.3%)
61210-3-1-2300	73.07 %	\$27,119	\$30,589	(11.3%)
61230-2-1-2300	100.00 %	\$290	\$11	2451.1%
61230-2-2-2300			\$65	.0%
61320-2-1-2300	68.00 %	\$12,658	\$17,913	(29.3%)
61320-3-1-2300	68.00 %	\$12,976	\$12,286	5.6%

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<b>Health Care Costs</b>				
61410-2-1-2300	53.33 %	\$23,582	\$27,489	(14.2%)
61410-3-1-2300	53.33 %	\$29,724	\$33,448	(11.1%)
68100-9-0-2300	42.23 %	\$4,807	\$5,982	(19.6%)
68200-9-0-2300	42.23 %	\$5,673	\$5,145	10.3%
		<b>\$1,693,096</b>	<b>\$2,006,223</b>	<b>(15.6%)</b>
<b>Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)</b>				
61100-2-2-7000		\$696,415	\$439,228	58.6%
61100-3-1-3100		\$142,436		.0%
61100-3-2-3100		\$95,886		.0%
61100-3-2-7000		\$343,500	\$656,575	(47.7%)
61100-3-3-3100		\$8,090		.0%
61100-3-4-3100		\$32,490		.0%
61100-3-4-7000		\$66,807	\$1,470	4444.7%
		<b>\$1,385,623</b>	<b>\$1,097,273</b>	<b>26.3%</b>
<b>Purchased Services - Instructional</b>				
61100-2-1-3200		\$42,657	\$18,008	136.9%
61100-2-2-3200		\$186,266	\$178,414	4.4%
61100-2-4-3200		\$9,549	\$13,648	(30.0%)
61100-3-1-3200			\$127,357	.0%
61100-3-2-3200			\$34,639	.0%
61100-3-3-3200			\$6,488	.0%
61100-3-4-3200			\$33,715	.0%
68100-9-0-3200			\$23,061	.0%
68200-9-0-3200			\$83,950	.0%
		<b>\$238,472</b>	<b>\$519,280</b>	<b>(54.1%)</b>
<b>Remedial Summer School (includes Fringe Expenditures and Health Care Premium)</b>				
61100-9-11-1120		\$55,571	\$65,673	(15.4%)
61100-9-11-2100	100.00 %	\$4,251	\$5,024	(15.4%)
		<b>\$59,822</b>	<b>\$70,696</b>	<b>(15.4%)</b>
<b>Support - Personal Expenditures CATEGORY</b>				
Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
<b>Support Salaries</b>				
61210-3-1-1150		\$122,038	\$118,286	3.2%
61220-2-1-1120		\$13,303	\$12,915	3.0%
61220-2-2-1120		\$53,211	\$51,662	3.0%
61220-3-1-1120		\$13,303	\$12,915	3.0%
61220-3-2-1120		\$53,211	\$51,661	3.0%
61310-2-1-1110		\$46,393	\$45,042	3.0%
61310-2-1-1120		\$170,313	\$145,999	16.7%
61310-2-1-1150		\$31,531	\$30,615	3.0%
61310-2-2-1120		\$43,174	\$41,916	3.0%
61310-2-2-1150		\$42,841	\$40,478	5.8%
61310-2-4-1150		\$6,942	\$6,739	3.0%
61310-3-1-1110		\$46,392	\$45,041	3.0%
61310-3-1-1120		\$151,750	\$141,341	7.4%

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<b>Support Salaries</b>				
61310-3-1-1150		\$46,697	\$45,338	3.0%
61310-3-2-1120		\$43,173	\$41,916	3.0%
61310-3-2-1150		\$42,841	\$40,477	5.8%
61310-3-4-1150		\$6,942	\$6,739	3.0%
61320-2-1-1150		\$11,218	\$10,800	3.9%
61320-3-1-1150		\$58,126	\$58,068	.1%
61410-2-1-1150		\$212,655	\$194,087	9.6%
61410-3-1-1150		\$159,013	\$151,523	4.9%
62110-9-0-1130		\$69,030	\$67,020	3.0%
62120-9-0-1150		\$45,975	\$44,644	3.0%
62140-9-0-1113		\$110,786	\$107,560	3.0%
62140-9-0-1150		\$61,646	\$60,075	2.6%
62160-9-0-1130		\$43,772	\$51,362	(14.8%)
62160-9-0-1150		\$85,988	\$83,487	3.0%
62220-9-0-1130		\$229,217	\$218,188	5.1%
62220-9-0-1140		\$111,369	\$95,900	16.1%
62230-9-0-1130			\$205,571	.0%
62230-9-0-1132		\$211,738		.0%
62240-9-0-1130		\$51,571	\$50,069	3.0%
64100-9-0-1110		\$46,445	\$45,092	3.0%
64100-9-0-1150		\$28,725	\$27,923	2.9%
64200-9-0-1160		\$204,236	\$201,295	1.5%
64200-9-0-1190		\$756,479	\$728,224	3.9%
64300-9-0-1160		\$91,779		.0%
64300-9-0-1180			\$85,335	.0%
68200-9-0-1141		\$166,859	\$162,549	2.7%
68300-9-0-1110		\$68,959	\$66,950	3.0%
68300-9-0-1150		\$29,213	\$28,369	3.0%
		<b>\$3,788,855</b>	<b>\$3,623,172</b>	<b>4.6%</b>

**Fringe Expenditures (Excluding Health Care Premium)**

61100-2-1-2100	1.88 %	\$11,452	\$9,896	15.7%
61100-2-1-2210	1.92 %	\$19,610	\$18,604	5.4%
61100-2-1-2220	1.92 %	\$2,013	\$1,326	51.7%
61100-2-1-2400	1.92 %	\$1,838	\$1,636	12.3%
61100-2-1-2750	1.92 %	\$1,637	\$1,457	12.3%
61100-2-2-2100	1.88 %	\$3,232	\$2,791	15.8%
61100-2-2-2210	1.92 %	\$5,278	\$4,877	8.2%
61100-2-2-2220	1.92 %	\$764	\$391	95.3%
61100-2-2-2400	1.92 %	\$504	\$432	16.6%
61100-2-2-2750	1.92 %	\$449	\$385	16.6%
61100-2-4-2100	1.88 %	\$72	\$29	147.9%
61100-2-4-2210	1.92 %	\$144	\$22	552.6%
61100-2-4-2400	1.92 %	\$12	\$2	573.0%
61100-2-4-2750	1.92 %	\$11	\$2	573.1%
61100-3-1-2100	1.88 %	\$6,587	\$5,736	14.8%
61100-3-1-2210	1.92 %	\$11,429	\$11,026	3.7%
61100-3-1-2220	1.92 %	\$709	\$246	187.9%
61100-3-1-2400	1.92 %	\$1,027	\$925	11.1%
61100-3-1-2750	1.92 %	\$915	\$824	11.1%
61100-3-2-2100	1.88 %	\$2,346	\$2,047	14.6%
61100-3-2-2210	1.92 %	\$3,541	\$3,937	(10.1%)



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<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61100-3-2-2220	1.92 %	\$744	\$174	327.4%
61100-3-2-2400	1.92 %	\$363	\$337	7.5%
61100-3-2-2750	1.92 %	\$323	\$301	7.5%
61100-3-3-2100	1.88 %	\$1,491	\$1,302	14.6%
61100-3-3-2210	1.92 %	\$2,611	\$2,438	7.1%
61100-3-3-2220	1.92 %	\$265	\$230	15.3%
61100-3-3-2400	1.92 %	\$243	\$219	11.2%
61100-3-3-2750	1.92 %	\$217	\$195	11.2%
61100-3-4-2100	1.88 %	\$67	\$58	15.3%
61100-3-4-2210	1.92 %	\$138	\$126	10.1%
61100-3-4-2400	1.92 %	\$12	\$10	13.6%
61100-3-4-2750	1.92 %	\$10	\$9	13.6%
61100-3-5-2100	1.88 %	\$295	\$277	6.4%
61210-2-1-2100	14.64 %	\$2,413	\$2,316	4.2%
61210-2-1-2210	14.70 %	\$4,550	\$4,556	(.1%)
61210-2-1-2400	14.70 %	\$385	\$374	3.0%
61210-2-1-2750	14.70 %	\$343	\$50	590.9%
61210-3-1-2100	14.64 %	\$6,580	\$6,354	3.6%
61210-3-1-2210	14.70 %	\$11,859	\$11,876	(.1%)
61210-3-1-2220	14.70 %	\$872	\$873	(.1%)
61210-3-1-2400	14.70 %	\$1,078	\$1,046	3.0%
61210-3-1-2750	14.70 %	\$960		.0%
61220-2-1-2100	100.00 %	\$976	\$941	3.7%
61220-2-1-2210	100.00 %	\$1,870	\$1,873	(.1%)
61220-2-1-2400	100.00 %	\$158	\$154	3.0%
61220-2-1-2750	100.00 %	\$141	\$137	3.0%
61220-2-2-2100	100.00 %	\$3,903	\$3,763	3.7%
61220-2-2-2210	100.00 %	\$7,482	\$7,491	(.1%)
61220-2-2-2400	100.00 %	\$633	\$615	3.0%
61220-2-2-2750	100.00 %	\$564	\$548	3.0%
61220-3-1-2100	100.00 %	\$976	\$941	3.7%
61220-3-1-2210	100.00 %	\$1,870	\$1,873	(.1%)
61220-3-1-2400	100.00 %	\$158	\$154	3.0%
61220-3-1-2750	100.00 %	\$141	\$137	3.0%
61220-3-2-2100	100.00 %	\$3,904	\$3,763	3.7%
61220-3-2-2210	100.00 %	\$7,482	\$7,491	(.1%)
61220-3-2-2400	100.00 %	\$633	\$615	3.0%
61220-3-2-2750	100.00 %	\$564	\$548	3.0%
61310-2-1-2100	99.52 %	\$18,256	\$16,339	11.7%
61310-2-1-2210	100.00 %	\$34,901	\$32,087	8.8%
61310-2-1-2400	100.00 %	\$2,954	\$2,634	12.2%
61310-2-1-2750	100.00 %	\$2,631	\$2,346	12.2%
61310-2-2-2100	99.52 %	\$6,022	\$5,712	5.4%
61310-2-2-2210	100.00 %	\$12,094	\$11,947	1.2%
61310-2-2-2400	100.00 %	\$1,024	\$981	4.4%
61310-2-2-2750	100.00 %	\$912	\$874	4.4%
61310-2-4-2100	99.52 %	\$523	\$510	2.6%
61310-2-4-2210	100.00 %	\$976	\$977	(.1%)
61310-2-4-2400	100.00 %	\$83	\$80	3.0%
61310-2-4-2750	100.00 %	\$74	\$71	3.0%
61310-3-1-2100	99.52 %	\$17,621	\$16,573	6.3%
61310-3-1-2210	100.00 %	\$34,424	\$33,516	2.7%

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<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61310-3-1-2400	100.00 %	\$2,913	\$2,750	5.9%
61310-3-1-2750	100.00 %	\$2,595	\$2,450	5.9%
61310-3-2-2100	99.52 %	\$6,022	\$5,712	5.4%
61310-3-2-2210	100.00 %	\$12,094	\$11,947	1.2%
61310-3-2-2400	100.00 %	\$1,023	\$980	4.4%
61310-3-2-2750	100.00 %	\$912	\$873	4.4%
61310-3-4-2100	99.52 %	\$523	\$510	2.6%
61310-3-4-2210	100.00 %	\$976	\$977	(.1%)
61310-3-4-2400	100.00 %	\$83	\$80	3.1%
61310-3-4-2750	100.00 %	\$74	\$71	3.0%
61320-2-1-2100	13.62 %	\$2,819	\$2,662	5.9%
61320-2-1-2210	13.72 %	\$4,817	\$4,830	(.3%)
61320-2-1-2400	13.72 %	\$408	\$396	2.8%
61320-2-1-2750	13.72 %	\$363	\$353	2.8%
61320-3-1-2100	13.62 %	\$2,167	\$2,141	1.2%
61320-3-1-2210	13.72 %	\$4,092	\$4,179	(2.1%)
61320-3-1-2400	13.72 %	\$346	\$343	1.0%
61320-3-1-2750	13.72 %	\$309	\$305	1.0%
61410-2-1-2100	24.02 %	\$14,002	\$12,241	14.4%
61410-2-1-2210	24.02 %	\$25,466	\$24,020	6.0%
61410-2-1-2220	24.02 %	\$546		.0%
61410-2-1-2400	24.02 %	\$2,202	\$1,971	11.7%
61410-2-1-2750	24.02 %	\$1,961	\$1,756	11.7%
61410-3-1-2100	24.02 %	\$13,734	\$13,146	4.5%
61410-3-1-2210	24.02 %	\$25,035	\$25,465	(1.7%)
61410-3-1-2220	24.02 %	\$696	\$692	.6%
61410-3-1-2400	24.02 %	\$2,178	\$2,147	1.5%
61410-3-1-2750	24.02 %	\$1,940	\$1,912	1.5%
62110-9-0-2100	98.61 %	\$6,126	\$5,968	2.6%
62110-9-0-2210	100.00 %	\$9,706	\$9,718	(.1%)
62110-9-0-2400	100.00 %	\$821	\$798	3.0%
62110-9-0-2750	100.00 %	\$732	\$710	3.0%
62120-9-0-2100	98.61 %	\$12,188	\$12,986	(6.2%)
62120-9-0-2210	100.00 %	\$25,866	\$25,900	(.1%)
62120-9-0-2400	100.00 %	\$4,280	\$4,216	1.5%
62120-9-0-2750	100.00 %	\$1,950	\$1,893	3.0%
62140-9-0-2100	98.61 %	\$12,274	\$11,830	3.8%
62140-9-0-2210	100.00 %	\$24,276	\$24,307	(.1%)
62140-9-0-2400	100.00 %	\$2,055	\$1,995	3.0%
62140-9-0-2750	100.00 %	\$1,830	\$1,777	3.0%
62160-9-0-2100	98.61 %	\$10,117	\$10,302	(1.8%)
62160-9-0-2210	100.00 %	\$12,090	\$12,106	(.1%)
62160-9-0-2400	100.00 %	\$1,023	\$993	3.0%
62160-9-0-2750	100.00 %	\$911	\$885	3.0%
62220-9-0-2100	99.64 %	\$34,302	\$32,377	5.9%
62220-9-0-2210	100.00 %	\$66,769	\$64,885	2.9%
62220-9-0-2220	100.00 %	\$2,658	\$2,661	(.1%)
62220-9-0-2400	100.00 %	\$5,876	\$5,544	6.0%
62220-9-0-2750	100.00 %	\$5,234	\$4,938	6.0%
62230-9-0-2100	99.64 %	\$15,322	\$14,768	3.8%
62230-9-0-2210	100.00 %	\$29,770	\$29,808	(.1%)
62230-9-0-2400	100.00 %	\$2,520	\$2,446	3.0%

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<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
62230-9-0-2750	100.00 %	\$2,244	\$2,179	3.0%
62240-9-0-2100	99.64 %	\$3,778	\$3,625	4.2%
62240-9-0-2210	100.00 %	\$7,251	\$7,260	(.1%)
62240-9-0-2400	100.00 %	\$614	\$596	3.0%
62240-9-0-2750	100.00 %	\$547	\$531	3.0%
64100-9-0-2100	98.12 %	\$5,312	\$5,096	4.2%
64100-9-0-2210	100.00 %	\$10,569	\$10,587	(.2%)
64100-9-0-2400	100.00 %	\$895	\$869	3.0%
64100-9-0-2750	100.00 %	\$797	\$774	2.9%
64200-9-0-2100	98.12 %	\$70,390	\$67,283	4.6%
64200-9-0-2210	100.00 %	\$46,478	\$47,383	(1.9%)
64200-9-0-2220	100.00 %	\$3,670	\$1,266	189.8%
64200-9-0-2400	100.00 %	\$10,030	\$9,730	3.1%
64300-9-0-2100	98.12 %	\$6,383	\$5,884	8.5%
64300-9-0-2210	100.00 %	\$4,197	\$5,231	(19.8%)
64300-9-0-2220	100.00 %	\$1,168		.0%
64300-9-0-2400	100.00 %	\$1,073	\$1,046	2.6%
68200-9-0-2100	100.00 %	\$12,728	\$12,149	4.8%
68200-9-0-2210	100.00 %	\$23,542	\$23,570	(.1%)
68200-9-0-2400	100.00 %	\$1,992	\$1,934	3.0%
68200-9-0-2750	100.00 %	\$1,775	\$1,723	3.0%
68300-9-0-2100	99.97 %	\$6,739	\$6,425	4.9%
68300-9-0-2210	100.00 %	\$13,803	\$13,821	(.1%)
68300-9-0-2400	100.00 %	\$1,168	\$1,134	3.0%
68300-9-0-2750	100.00 %	\$1,041	\$1,010	3.0%
		<b>\$930,510</b>	<b>\$895,224</b>	<b>3.9%</b>
<b>Health Care Costs</b>				
61100-2-1-2300	7.48 %	\$53,399	\$54,217	(1.5%)
61100-2-2-2300	7.48 %	\$16,753	\$16,224	3.3%
61100-2-4-2300	7.48 %	\$365		.0%
61100-3-1-2300	7.48 %	\$31,401	\$33,482	(6.2%)
61100-3-2-2300	7.48 %	\$12,796	\$13,392	(4.5%)
61100-3-3-2300	7.48 %	\$7,977	\$8,249	(3.3%)
61100-3-4-2300	7.48 %	\$387	\$403	(3.9%)
61210-2-1-2300	26.10 %	\$6,131	\$6,913	(11.3%)
61210-3-1-2300	26.10 %	\$9,685	\$10,925	(11.3%)
61220-2-1-2300	100.00 %	\$993	\$1,152	(13.8%)
61220-2-2-2300	100.00 %	\$3,972	\$4,610	(13.8%)
61220-3-1-2300	100.00 %	\$993	\$1,152	(13.8%)
61220-3-2-2300	100.00 %	\$3,972	\$4,610	(13.8%)
61310-2-1-2300	100.00 %	\$14,633	\$15,062	(2.9%)
61310-2-2-2300	100.00 %	\$6,898	\$6,504	6.1%
61310-3-1-2300	100.00 %	\$20,048	\$17,966	11.6%
61310-3-2-2300	100.00 %	\$6,898	\$6,503	6.1%
61320-2-1-2300	32.00 %	\$5,957	\$8,430	(29.3%)
61320-3-1-2300	32.00 %	\$6,106	\$5,782	5.6%
61410-2-1-2300	46.67 %	\$20,634	\$23,824	(13.4%)
61410-3-1-2300	46.67 %	\$26,008	\$28,988	(10.3%)
62110-9-0-2300	100.00 %	\$4,584	\$5,320	(13.8%)
62120-9-0-2300	100.00 %	\$12,540	\$14,556	(13.8%)
62140-9-0-2300	100.00 %	\$15,792	\$18,327	(13.8%)

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<b>Health Care Costs</b>				
62220-9-0-2300	100.00 %	\$59,945	\$56,921	5.3%
62230-9-0-2300	100.00 %	\$13,017	\$15,169	(14.2%)
62240-9-0-2300	100.00 %	\$4,450	\$5,320	(16.4%)
64100-9-0-2300	100.00 %	\$6,876	\$7,980	(13.8%)
64200-9-0-2300	100.00 %	\$101,827	\$124,011	(17.9%)
64300-9-0-2300	100.00 %	\$18,304	\$20,836	(12.2%)
68100-9-0-2300	57.77 %	\$6,575	\$7,831	(16.0%)
68200-9-0-2300	57.77 %	\$7,761	\$6,735	15.2%
68300-9-0-2300	100.00 %	\$6,624	\$7,687	(13.8%)
		<b>\$514,303</b>	<b>\$559,081</b>	<b>(8.0%)</b>
<b>Superintendents</b>				
62120-9-0-1112		\$137,993	\$133,975	3.0%
		<b>\$137,993</b>	<b>\$133,975</b>	<b>3.0%</b>
<b>School Boards</b>				
62110-9-0-1111		\$15,400	\$15,400	.0%
		<b>\$15,400</b>	<b>\$15,400</b>	<b>0.0%</b>
<b>Nurses</b>				
62220-9-0-1131		\$152,347	\$148,855	2.3%
		<b>\$152,347</b>	<b>\$148,855</b>	<b>2.3%</b>
<b>Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>				
<b>Instructional Classroom</b>				
61100-2-1-3000		\$10,539	\$3,890	170.9%
61100-2-1-6000		\$9,186	\$9,836	(6.6%)
61100-2-1-6030		\$128,416	\$128,473	(.0%)
61100-2-2-3000		\$450	\$1,945	(76.8%)
61100-2-2-4000		\$683	\$949	(28.1%)
61100-2-2-6030		\$51,931	\$63,450	(18.2%)
61100-2-4-6030		\$10,415	\$7,200	44.7%
61100-3-1-3000		\$31,398	\$29,853	5.2%
61100-3-1-6000		\$43,728	\$44,895	(2.6%)
61100-3-1-6030		\$122,847	\$86,646	41.8%
61100-3-2-3000		\$150		.0%
61100-3-2-4000			\$2,121	.0%
61100-3-2-6030		\$14,677	\$8,823	66.4%
61100-3-3-6000		\$53,391	\$53,862	(.9%)
61100-3-4-6030		\$3,036	\$2,690	12.9%
		<b>\$480,847</b>	<b>\$444,632</b>	<b>8.1%</b>
<b>Instructional Support</b>				
61210-2-1-6030		\$1,898		.0%
61210-3-1-3000		\$6,272		.0%
61210-3-1-6000		\$1,900		.0%
61210-3-1-6030			\$4,085	.0%

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<b>Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2016 Percent of Fringe Benefit Allocation</b>	<b>FY 2016 Total Unrecognized Expenditures</b>	<b>FY 2015 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Instructional Support</b>				
61220-2-2-6000		\$32		.0%
61320-2-1-3000		\$4,508	\$5,649	(20.2%)
61320-2-1-6000		\$24,430	\$27,820	(12.2%)
61320-3-1-3000		\$2,981	\$3,052	(2.3%)
61320-3-1-6000		\$25,581	\$32,034	(20.1%)
		<b>\$67,603</b>	<b>\$72,640</b>	<b>(6.9%)</b>
<b>Administration</b>				
62110-9-0-3000		\$2,700	\$13,604	(80.2%)
62110-9-0-6000		\$287	\$670	(57.2%)
62120-9-0-3000		\$66,901	\$57,957	15.4%
62120-9-0-6000		\$622	\$329	89.0%
62140-9-0-3000		\$81,827	\$93,768	(12.7%)
62140-9-0-6000		\$140	\$610	(77.0%)
62160-9-0-3000		\$43,283	\$47,903	(9.6%)
62160-9-0-6000		\$23,219	\$19,120	21.4%
		<b>\$218,979</b>	<b>\$233,962</b>	<b>(6.4%)</b>
<b>Attendance &amp; Health</b>				
62220-9-0-6000		\$4,163	\$4,079	2.1%
62230-9-0-6000		\$4,274	\$3,772	13.3%
62240-9-0-6000		\$2,942	\$2,617	12.4%
		<b>\$11,379</b>	<b>\$10,469</b>	<b>8.7%</b>
<b>Utilities</b>				
64200-9-0-5100		\$1,391,790	\$1,584,610	(12.2%)
		<b>\$1,391,790</b>	<b>\$1,584,610</b>	<b>(12.2%)</b>
<b>Communications</b>				
64200-9-0-5200		\$68,005	\$82,869	(17.9%)
64700-9-0-5200		\$10,485	\$11,049	(5.1%)
		<b>\$78,490</b>	<b>\$93,918</b>	<b>(16.4%)</b>
<b>Insurance</b>				
64200-9-0-5300		\$59,780	\$71,871	(16.8%)
		<b>\$59,780</b>	<b>\$71,871</b>	<b>(16.8%)</b>
<b>Other Operations &amp; Maintenance</b>				
64200-9-0-3000		\$344,039	\$346,232	(.6%)
64200-9-0-6000		\$201,865	\$166,915	20.9%
64300-9-0-3000			\$4,444	.0%
64300-9-0-6000		\$16,871	\$16,103	4.8%
64400-9-0-3000		\$14,498	\$15,167	(4.4%)
64500-9-0-6000		\$11,352	\$9,428	20.4%
64600-9-0-3000		\$107,830	\$112,972	(4.6%)
		<b>\$696,455</b>	<b>\$671,261</b>	<b>3.8%</b>
<b>Unemployment Insurance</b>				
61100-2-1-2600		\$997	\$4,239	(76.5%)

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<b>Unemployment Insurance</b>				
61100-3-1-2600		\$775	\$4,239	(81.7%)
61210-2-1-2600			\$560	.0%
61210-3-1-2600			\$1,496	.0%
		<b>\$1,773</b>	<b>\$10,534</b>	<b>(83.2%)</b>
<b>Worker's Compensation</b>				
61100-2-1-2700		\$53,679	\$21,587	148.7%
61100-2-2-2700			\$3,278	.0%
61100-2-4-2700			\$147	.0%
61100-3-1-2700		\$53,679	\$15,358	249.5%
61100-3-2-2700			\$3,162	.0%
61100-3-3-2700			\$2,986	.0%
61100-3-4-2700			\$140	.0%
61210-2-1-2700			\$2,265	.0%
61210-3-1-2700			\$6,338	.0%
61220-2-1-2700			\$183	.0%
61220-3-1-2700			\$183	.0%
61230-3-1-2700			\$262	.0%
61310-2-1-2700			\$585	.0%
61310-3-1-2700			\$847	.0%
61320-2-1-2700			\$686	.0%
61320-3-1-2700			\$555	.0%
61410-2-1-2700			\$1,779	.0%
61410-3-1-2700			\$1,868	.0%
62110-9-0-2700			\$163	.0%
62120-9-0-2700			\$437	.0%
62140-9-0-2700			\$420	.0%
62160-9-0-2700			\$324	.0%
62220-9-0-2700			\$1,143	.0%
62230-9-0-2700			\$500	.0%
62240-9-0-2700			\$122	.0%
64100-9-0-2700			\$1,342	.0%
64200-9-0-2700			\$14,203	.0%
64300-9-0-2700			\$1,329	.0%
68100-9-0-2700			\$364	.0%
68200-9-0-2700			\$414	.0%
68300-9-0-2700			\$232	.0%
		<b>\$107,358</b>	<b>\$83,202</b>	<b>29.0%</b>
<b>Disability Insurance</b>				
61210-3-1-2500			\$119	.0%
		<b>\$0</b>	<b>\$119</b>	<b>(100.0%)</b>
<b>Substitute Teachers</b>				
61100-2-1-1520		\$184,064	\$128,538	43.2%
61100-2-2-1520		\$38,742	\$46,248	(16.2%)
61100-3-1-1520		\$86,504	\$83,620	3.4%
61100-3-2-1520		\$30,260	\$39,704	(23.8%)
61100-3-3-1520		\$12,170	\$10,524	15.6%
		<b>\$351,740</b>	<b>\$308,634</b>	<b>14.0%</b>

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<b>Improvement</b>				
61310-2-1-3000			\$161	.0%
61310-2-1-6000		\$843	\$687	22.8%
61310-2-2-6000		\$125		.0%
61310-3-1-3000		\$3,419	\$2,883	18.6%
61310-3-1-6000		\$292	\$250	16.7%
		<b>\$4,679</b>	<b>\$3,981</b>	<b>17.5%</b>
<b>Technology</b>				
68100-9-0-3000		\$45,834	\$8,452	442.3%
68100-9-0-6000		\$45,420	\$41,797	8.7%
68100-9-0-8110		\$321,052	\$320,784	.1%
68200-9-0-3000		\$63,465		.0%
68200-9-0-6000		\$58,595	\$41,537	41.1%
68300-9-0-3000		\$14,428	\$22,070	(34.6%)
68300-9-0-5001			\$121,769	.0%
68300-9-0-6000		\$1,078	\$9,172	(88.3%)
68400-9-0-3000		\$21,793	\$21,793	.0%
68600-9-0-3000		\$4,610	\$3,274	40.8%
68600-9-0-6000		\$795	\$1,762	(54.9%)
		<b>\$577,069</b>	<b>\$592,410</b>	<b>(2.6%)</b>
<b>Pupil Transportation</b>				
63100-9-0-1110		\$46,445	\$45,092	3.0%
63100-9-0-1130		\$43,666	\$41,160	6.1%
63100-9-0-1150		\$36,949	\$29,980	23.2%
63100-9-0-1620			\$605	.0%
63100-9-0-2100		\$9,388	\$8,616	9.0%
63100-9-0-2210		\$15,992	\$16,854	(5.1%)
63100-9-0-2300		\$11,923	\$13,259	(10.1%)
63100-9-0-2400		\$1,415	\$1,383	2.3%
63100-9-0-2700			\$321	.0%
63100-9-0-2750		\$1,260	\$1,232	2.3%
63100-9-0-3000		\$5,003	\$5,734	(12.7%)
63200-9-0-1170		\$1,058,881	\$938,579	12.8%
63200-9-0-1620			\$58,073	.0%
63200-9-0-2100		\$75,975	\$70,005	8.5%
63200-9-0-2210		\$37,120	\$36,333	2.2%
63200-9-0-2300		\$160,873	\$180,498	(10.9%)
63200-9-0-2400		\$8,993	\$8,650	4.0%
63200-9-0-2700			\$25,672	.0%
63200-9-0-3000		\$46,420	\$35,752	29.8%
63200-9-0-5300		\$61,986	\$47,718	29.9%
63200-9-0-6008		\$269,577	\$397,289	(32.1%)
63200-9-0-6009		\$232,306	\$179,609	29.3%
63200-9-0-8100		\$2,703		.0%
63300-9-0-1170		\$153,340	\$150,773	1.7%
63300-9-0-2100		\$11,316	\$11,186	1.2%
63300-9-0-2210		\$4,221	\$4,663	(9.5%)
63300-9-0-2300		\$18,651	\$10,640	75.3%
63300-9-0-2400		\$1,052	\$933	12.9%
63300-9-0-2700			\$2,588	.0%

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<b>Pupil Transportation</b>				
63400-9-0-1160		\$141,095	\$136,182	3.6%
63400-9-0-1620		\$6,866	\$3,316	107.1%
63400-9-0-2100		\$10,869	\$10,104	7.6%
63400-9-0-2210		\$6,673	\$6,477	3.0%
63400-9-0-2300		\$17,968	\$20,781	(13.5%)
63400-9-0-2400		\$1,679	\$1,602	4.8%
63400-9-0-2700			\$3,760	.0%
63400-9-0-3000		\$12,982	\$14,960	(13.2%)
63400-9-0-6000		\$6,105	\$4,451	37.1%
63400-9-0-6008		\$9,071	\$11,639	(22.1%)
63400-9-0-6009		\$3,432	\$3,629	(5.4%)
63400-9-0-8100		\$300,288	\$35,076	756.1%
		<b>\$2,832,480</b>	<b>\$2,575,170</b>	<b>10.0%</b>
<b>Remedial Summer School (includes Fringe Expenditures and Health Care Premium)</b>				
61100-9-11-4000			\$24,743	.0%
61100-9-11-6030			\$241	.0%
		<b>\$0</b>	<b>\$24,984</b>	<b>(100.0%)</b>
<b>Not Recognized by the SOQ Model CATEGORY</b>				
<b>Function-Cost Center-Program-Object</b>	<b>FY 2016 Percent of Fringe Benefit Allocation</b>	<b>FY 2016 Total Unrecognized Expenditures</b>	<b>FY 2015 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Unrecognized Instruction Expenditures</b>				
61100-2-1-1650		\$5,000	\$2,500	100.0%
61100-2-1-2800		\$42,293	\$32,989	28.2%
61100-2-1-5400		\$31,552		.0%
61100-2-1-5500		\$1,958	\$5,382	(63.6%)
61100-2-1-8100		\$39,145		.0%
61100-2-2-2800		\$4,015	\$8,200	(51.0%)
61100-2-2-5500		\$5,695	\$6,086	(6.4%)
61100-2-4-1650			\$2,500	.0%
61100-2-4-5500		\$708	\$635	11.5%
61100-3-1-1650		\$2,500	\$5,000	(50.0%)
61100-3-1-2800		\$37,787	\$30,865	22.4%
61100-3-1-5400		\$32,826		.0%
61100-3-1-5500		\$3,275	\$2,871	14.1%
61100-3-1-5800		\$4,437	\$3,870	14.7%
61100-3-1-8100		\$11,082	\$11,034	.4%
61100-3-2-2800		\$2,075	\$2,650	(21.7%)
61100-3-2-5500		\$1,628	\$343	374.7%
61100-3-3-1650		\$2,500	\$5,000	(50.0%)
61100-3-3-2800		\$238		.0%
61100-3-3-5500		\$1,729	\$3,488	(50.5%)
61100-3-3-8200		\$71,475	\$70,002	2.1%
61100-3-4-5500		\$1,032	\$1,027	.4%
61100-9-7-1110		\$95,843	\$95,262	.6%
61100-9-7-1120		\$364,159	\$365,118	(.3%)
61100-9-7-1140		\$5,009	\$11,646	(57.0%)
61100-9-7-1150		\$46,559	\$32,787	42.0%
61100-9-7-1620			\$7	.0%



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<b>Unrecognized Instruction Expenditures</b>				
61100-9-7-3000		\$28,535	\$28,308	.8%
61100-9-7-5500		\$16,043	\$13,004	23.4%
61100-9-7-6030		\$44,237	\$49,024	(9.8%)
61100-9-8-1110			\$13,365	.0%
61100-9-8-1120		\$225,025	\$218,471	3.0%
61100-9-8-1140		\$82,597	\$80,295	2.9%
61100-9-8-1520		\$8,539	\$6,939	23.1%
61100-9-8-1620			\$859	.0%
61100-9-8-2700			\$1,066	.0%
61100-9-8-2800			\$477	.0%
61100-9-8-3000		\$29,794	\$27,277	9.2%
61100-9-8-5500		\$134	\$174	(22.8%)
61100-9-8-6000		\$109		.0%
61100-9-8-6030			\$250	.0%
61100-9-9-1110		\$10,452		.0%
61100-9-9-1120			\$10,800	.0%
61100-9-9-2800		\$308		.0%
61100-9-9-6030		\$486	\$4,606	(89.5%)
61210-2-1-1520		\$2,904		.0%
61210-2-1-1650			\$2,212	.0%
61210-2-1-5500		\$1,445	\$489	195.4%
61210-3-1-1520		\$150	\$2,550	(94.1%)
61210-3-1-1650		\$2,500	\$2,500	.0%
61210-3-1-2800		\$323		.0%
61210-3-1-5500		\$182	\$412	(55.9%)
61220-2-1-2800		\$43		.0%
61220-2-1-5500		\$460	\$459	.3%
61220-2-2-5500		\$1,208	\$923	30.9%
61220-3-1-2800			\$49	.0%
61220-3-1-5500		\$841	\$575	46.2%
61220-3-2-5500		\$980	\$778	26.0%
61230-2-1-2800			\$42	.0%
61230-3-1-2800		\$73	\$42	74.9%
61230-3-2-5500		\$524	\$22	2256.4%
61310-2-1-1620		\$1,153	\$615	87.5%
61310-2-1-2800		\$613	\$839	(26.9%)
61310-2-1-5500		\$7,171	\$6,449	11.2%
61310-2-2-1620		\$339	\$266	27.4%
61310-2-2-5500		\$626	\$495	26.4%
61310-2-4-1620		\$6	\$9	(36.4%)
61310-3-1-1620		\$1,418	\$836	69.8%
61310-3-1-2800		\$701	\$204	243.4%
61310-3-1-5500		\$852	\$2,341	(63.6%)
61310-3-2-1620		\$338	\$266	27.3%
61310-3-2-5500		\$484	\$1,140	(57.5%)
61310-3-4-1620		\$6	\$9	(36.3%)
61320-2-1-2800		\$596	\$465	28.2%
61320-2-1-5500			\$219	.0%
61320-2-1-8100			\$2,600	.0%
61320-2-1-8200			\$4,624	.0%
61320-3-1-2800		\$145	\$169	(14.2%)
61320-3-1-5500			\$189	.0%

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<b>Unrecognized Instruction Expenditures</b>				
61320-3-1-8100			\$898	.0%
61410-2-1-1620			\$8,942	.0%
61410-2-1-2800		\$16,211	\$8,184	98.1%
61410-2-1-5500		\$5,098	\$5,098	.0%
61410-3-1-1620			\$2,011	.0%
61410-3-1-2800		\$18,497	\$15,279	21.1%
61410-3-1-5500		\$6,304	\$6,171	2.2%
		<b>\$1,332,967</b>	<b>\$1,233,546</b>	<b>8.1%</b>
<b>Unrecognized Administration Expenditures</b>				
62110-9-0-2800			\$51	.0%
62110-9-0-5500		\$4,296	\$4,325	(.7%)
62110-9-0-5800		\$8,138	\$11,273	(27.8%)
62120-9-0-1620		\$277	\$251	10.4%
62120-9-0-2800		\$3,038	\$3,094	(1.8%)
62120-9-0-5500		\$1,929		.0%
62120-9-0-5800		\$6,550	\$8,167	(19.8%)
62140-9-0-1620		\$1,227	\$1,649	(25.6%)
62140-9-0-2800		\$138	\$606	(77.2%)
62140-9-0-5500		\$5,503	\$1,958	181.0%
62160-9-0-1620		\$6,529	\$3,458	88.8%
62160-9-0-2800		\$40		.0%
62160-9-0-5400		\$8,735	\$4,870	79.4%
62160-9-0-5500		\$1,387	\$963	44.1%
62160-9-0-5800		\$23,968	\$22,282	7.6%
62220-9-0-1620		\$2,745	\$3,764	(27.1%)
62220-9-0-2800			\$503	.0%
62220-9-0-5500		\$59	\$366	(83.9%)
62230-9-0-2800		\$114	\$147	(22.6%)
62230-9-0-5500		\$3,628	\$3,754	(3.4%)
62240-9-0-2800			\$52	.0%
62240-9-0-5500		\$820	\$1,414	(42.0%)
		<b>\$79,120</b>	<b>\$72,947</b>	<b>8.5%</b>
<b>Unrecognized Pupil Transportation Expenditures</b>				
63100-9-0-2800		\$1,004	\$120	737.8%
63100-9-0-5500		\$63		.0%
63200-9-0-2800		\$3,908	\$4,584	(14.8%)
63300-9-0-2800		\$189	\$157	20.7%
63400-9-0-2800		\$141	\$224	(37.2%)
63400-9-0-5500			\$100	.0%
63400-9-0-8200			\$26,166	.0%
		<b>\$5,304</b>	<b>\$31,351</b>	<b>(83.1%)</b>
<b>Unrecognized Operations &amp; Maintenance Expenditures</b>				
64100-9-0-2800		\$60	\$77	(21.5%)
64100-9-0-5500			\$159	.0%
64200-9-0-1620		\$20,423	\$24,677	(17.2%)
64200-9-0-2800		\$6,219	\$1,614	285.2%
64200-9-0-5400			\$20,900	.0%
64200-9-0-5500		\$1,377	\$1,293	6.6%

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<b>Unrecognized Operations &amp; Maintenance Expenditures</b>				
64200-9-0-8100		\$5,840	\$14,432	(59.5%)
64300-9-0-1620		\$1,144	\$2,230	(48.7%)
64300-9-0-2800		\$160	\$201	(20.2%)
64300-9-0-8100		\$8,926		.0%
64500-9-0-8100		\$43,100		.0%
64600-9-0-8100		\$136,270	\$103,213	32.0%
		<b>\$223,520</b>	<b>\$168,796</b>	<b>32.4%</b>
<b>School Food</b>				
65100-9-0-1110		\$70,440	\$68,388	3.0%
65100-9-0-1150		\$33,488	\$31,606	6.0%
65100-9-0-1160		\$24,397	\$23,909	2.0%
65100-9-0-1190		\$673,915	\$640,142	5.3%
65100-9-0-2100		\$55,084	\$52,264	5.4%
65100-9-0-2210		\$46,233	\$45,621	1.3%
65100-9-0-2300		\$7,561	\$131,923	(94.3%)
65100-9-0-2400		\$1,102	\$7,414	(85.1%)
65100-9-0-2750			\$1,060	.0%
65100-9-0-3000		\$39,436	\$37,765	4.4%
65100-9-0-5200			\$6,294	.0%
65100-9-0-5500		\$6,824		.0%
65100-9-0-6000		\$76,465	\$77,693	(1.6%)
65100-9-0-6002		\$975,623	\$924,207	5.6%
65100-9-0-8100		\$37,536	\$56,465	(33.5%)
65100-9-0-8200		\$8,172	\$4,627	76.6%
		<b>\$2,056,275</b>	<b>\$2,109,379</b>	<b>(2.5%)</b>
<b>Unrecognized Facilities Expenditures</b>				
66300-9-0-3000		\$484,392		.0%
66300-9-0-8100			\$187,785	.0%
		<b>\$484,392</b>	<b>\$187,785</b>	<b>158.0%</b>
<b>Debt Service &amp; Fund Transfers</b>				
67100-9-0-9100		\$1,359,833	\$1,356,739	.2%
67100-9-0-9200		\$379,775	\$452,473	(16.1%)
		<b>\$1,739,608</b>	<b>\$1,809,212</b>	<b>(3.8%)</b>
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61100-2-1-2100	0.05 %	\$326	\$481	(32.3%)
61100-2-2-2100	0.05 %	\$92	\$136	(32.3%)
61100-2-4-2100	0.05 %	\$2	\$1	45.0%
61100-3-1-2100	0.05 %	\$187	\$279	(32.8%)
61100-3-2-2100	0.05 %	\$67	\$99	(33.0%)
61100-3-3-2100	0.05 %	\$42	\$63	(33.0%)
61100-3-4-2100	0.05 %	\$2	\$3	(32.5%)
61100-3-5-2100	0.05 %	\$8	\$13	(37.8%)
61100-9-7-2100	100.00 %	\$36,554	\$45,040	(18.8%)
61100-9-7-2210	100.00 %	\$15,023	\$14,870	1.0%
61100-9-7-2400	100.00 %	\$1,272	\$1,220	4.2%
61100-9-7-2750	100.00 %	\$1,133	\$1,087	4.2%

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<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61100-9-8-2100	100.00 %	\$22,673	\$22,925	(1.1%)
61100-9-8-2210	100.00 %	\$38,464	\$40,416	(4.8%)
61100-9-8-2220	100.00 %	\$4,675	\$5,689	(17.8%)
61100-9-8-2400	100.00 %	\$3,651	\$3,555	2.7%
61100-9-8-2750	100.00 %	\$3,253	\$3,167	2.7%
61100-9-9-2100	100.00 %	\$800	\$826	(3.2%)
61210-2-1-2100	0.67 %	\$110	\$142	(22.8%)
61210-2-1-2210	0.37 %	\$114	\$98	15.9%
61210-2-1-2400	0.37 %	\$10	\$8	19.5%
61210-2-1-2750	0.37 %	\$9	\$1	702.0%
61210-3-1-2100	0.67 %	\$299	\$390	(23.2%)
61210-3-1-2210	0.37 %	\$297	\$256	15.9%
61210-3-1-2220	0.37 %	\$22	\$19	15.9%
61210-3-1-2400	0.37 %	\$27	\$23	19.6%
61210-3-1-2750	0.37 %	\$24		.0%
61310-2-1-2100	0.48 %	\$88	\$52	69.4%
61310-2-2-2100	0.48 %	\$29	\$18	59.8%
61310-2-4-2100	0.48 %	\$3	\$2	55.6%
61310-3-1-2100	0.48 %	\$85	\$52	61.2%
61310-3-2-2100	0.48 %	\$29	\$18	59.9%
61310-3-4-2100	0.48 %	\$3	\$2	55.6%
61410-2-1-2100	0.00 %	\$0	\$388	(100.0%)
61410-3-1-2100	0.00 %	\$0	\$417	(100.0%)
62110-9-0-2100	1.39 %	\$86	\$57	52.0%
62120-9-0-2100	1.39 %	\$172	\$123	39.0%
62140-9-0-2100	1.39 %	\$173	\$112	53.6%
62160-9-0-2100	1.39 %	\$142	\$98	45.4%
62220-9-0-2100	0.36 %	\$125	\$170	(26.6%)
62230-9-0-2100	0.36 %	\$56	\$77	(28.1%)
62240-9-0-2100	0.36 %	\$14	\$19	(27.8%)
64100-9-0-2100	1.88 %	\$102	\$126	(19.4%)
64200-9-0-2100	1.88 %	\$1,346	\$1,664	(19.1%)
64300-9-0-2100	1.88 %	\$122	\$146	(16.1%)
68200-9-0-2100	0.00 %	\$0	\$6	(100.0%)
68300-9-0-2100	0.03 %	\$2	\$2	(24.1%)
		<b>\$131,708</b>	<b>\$144,358</b>	<b>(8.8%)</b>
<b>Unrecognized Technology Expenditures</b>				
68100-9-0-2800		\$101	\$136	(26.0%)
68100-9-0-5400			\$71,191	.0%
68200-9-0-1620			\$80	.0%
68200-9-0-2800		\$117	\$151	(22.7%)
68200-9-0-5500		\$5,188	\$4,953	4.7%
68300-9-0-1620		\$27	\$37	(25.5%)
68300-9-0-2800		\$58	\$74	(21.5%)
68300-9-0-5200		\$106,018		.0%
68300-9-0-5500		\$1,956	\$1,559	25.5%
68500-9-0-3000		\$7,791	\$7,050	10.5%
68500-9-0-6000		\$1,775	\$641	177.0%
		<b>\$123,031</b>	<b>\$85,871</b>	<b>43.3%</b>

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<b>Remedial Summer School (includes Fringe Expenditures and Health Care Premium)</b>				
61100-9-11-1140			\$1,400	.0%
61100-9-11-2100	0.00 %	\$0	\$107	(100.0%)
		<b>\$0</b>	<b>\$1,507</b>	<b>(100.0%)</b>
<b>Health Care Costs</b>				
61100-9-7-2300	27.01 %	\$3,233	\$3,478	(7.0%)
61100-9-8-2300	27.01 %	\$10,204	\$9,288	9.9%
61210-2-1-2300	0.84 %	\$196	\$290	(32.4%)
61210-3-1-2300	0.84 %	\$310	\$459	(32.5%)
		<b>\$13,943</b>	<b>\$13,516</b>	<b>3.2%</b>

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Schedule N - Object Code 2800 Expenditure Detail  
Terminal Leave Payouts**

Based on a review of Virginia's LEA indirect costs rate methodology by the United States Department of Education (USED) and the resulting LEA Delegation Agreement, the Virginia Department of Education is required to collect detail regarding expenditures for terminal leave payouts reported in Object Code 2800 (Other Benefits).

The following table displays a summary of the Object Code 2800 and Terminal Leave Payout data reported in the ASRFIN Excel template. This data will be used in the fiscal year 2016 Restricted and Unrestricted Indirect Cost Rates calculation. Employee detail for terminal leave payouts reported in the Excel template will not be reported or disclosed except by request from USED.

<b>Total Object Code 2800 Expenditures</b>	<b>\$139,203.20</b>
<b>Total Terminal Leave Payouts (All Functions)</b>	<b>\$60,807.56</b>
<b>Terminal Leave Payouts - Function 62120 (Executive Administration Services)</b>	<b>\$0.00</b>

**Schedule O - Additional Information for Indirect Cost Rate Calculation  
Subcontract/Subaward and Local Retirement Incentive Expenditures**

Based on a review of Virginia's LEA indirect costs rate methodology by the United States Department of Education (USED) and the resulting LEA Delegation Agreement, the Virginia Department of Education (VDOE) is required to collect detail regarding expenditures for subcontracts/subawards. Per USED guidance, only the first \$25,000 of expenditures for each subcontract/subaward will be included in the cost base used for calculating Indirect Cost Rates. Similarly, Indirect Cost Rates can only be applied to the first \$25,000 of expenditures for each subcontract. For this reason, school divisions need only report major subcontracts/subawards on Schedule O.

The following table displays a summary of the subcontract/subaward expenditure data reported in the ASRFIN Excel template. This data will be used in the fiscal year 2016 Restricted and Unrestricted Indirect Cost Rates calculation.

<b>Number of Subcontracts/Subawards Reported</b>	<b>0.00</b>
<b>Total FY 2016 Subcontract/Subaward Expenditures</b>	<b>\$0.00</b>
<b>Total FY 2016 Subcontract/Subaward Expenditures that Will be INCLUDED in the Indirect Cost Rate Calculation (first \$25,000 for each)</b>	<b>\$0.00</b>
<b>Total FY 2016 Subcontract/Subaward Expenditures that Will be EXCLUDED from the Indirect Cost Rate Calculation (expenditures exceeding \$25,000 per subcontract/subaward, per year)</b>	<b>\$0.00</b>

In addition, USED guidelines require VDOE to collect details on any local retirement incentive programs offered by school divisions. The following table displays a summary of local retirement incentive expenditures reported in the ASRFIN Excel template.

<b>Number of Employees Receiving Retirement Incentive Payments</b>	<b>0.00</b>
<b>Total Local Retirement Incentive Expenditures</b>	<b>\$0.00</b>