

**2016-2017 Annual School Report Financial Section
Superintendent's Verification Report**

February 6, 2018

Teresa Crouch
005 Amherst County Public Schools

The following is your 2016-2017 Superintendent's Verification Report based on your school division's 2016-2017 Annual School Report Financial Section (ASRFIN) submitted on September 15, 2017. 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

If you have any corrections to your 2016-2017 ASRFIN, you will need to 1) make the corrections in your 2016-2017 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, 2017. 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

Fiscal Year 2017 Required Local Effort

Net Local Expenditures for Operations	14,372,931.33
FY 2017 Required Local Effort for SOQ Accounts	8,202,264.00
Variance	<u>6,170,667.33</u>

Amherst County has met FY 2017 Required Local Effort

Fiscal Year 2017 Annual School Report Financial Summary:

	FY 2017	FY 2016	Variance
Total Beginning Year Balances	1,265,893.71	1,225,405.70	40,488.01
Total Revenues	46,725,217.27	48,105,103.51	(1,379,886.24)
Less Total Expenditures	46,649,570.35	48,064,615.50	(1,415,045.15)
End of Year Balance	<u><u>1,341,540.63</u></u>	<u><u>1,265,893.71</u></u>	<u><u>75,646.92</u></u>

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 2016-2017 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 2016-2017 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 : 15-SEP-17

Row	Function	Object	Description	Amount You Entered	Comparison Amount	Warning Message
11	Revenues					
12	410405		VPSA Technology Grants	310,488.65	320,861.00	
13	District FTE Positions					
14	63000	1130	Transportation, Other Professional	52,519.04	43,666.00	Average salary (based on FTEs) appears out of range. Please correct or continue if correct.
15	Supplemental Schedules A & B					
16	Special Education Expenditures		Speech or Language Impairments (SLI) PPA	6,391.86		Per Pupil Expenditure is less than 60% of last year's value. Please review for accuracy.
17	Special Education Expenditures		Emotional Disturbance (ED) PPA	43,007.92		Per Pupil Expenditure is more than 40% greater than last year's value. Please review for accuracy.
18	Special Education Expenditures		Orthopedic Impairments (OI) PPA	20,852.81		Per Pupil Expenditure is more than 40% greater than last year's value. Please review for accuracy.
19	Special Education Expenditures		Autism (AUT) PPA	23,395.24		Per Pupil Expenditure is more than 40% greater than last year's value. Please review for accuracy.
20	Special Education Expenditures		Developmentally Delayed (DD) PPA	17,253.26		Per Pupil Expenditure is more than 40% greater than last year's value. Please review for accuracy.
21	Other Indirect Cost - Sched O					
22	Schedule O - Other Indirect Cost Informa		Subcontracts/Subawards			You have not entered any records for Subcontracts/Subawards. Please verify and continue if correct.
23	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 2017	FY 2016	Variance
STATE FUNDS			
A STANDARD OF QUALITY FUNDS	22,643,988.02	22,250,965.18	393,022.84
B INCENTIVE FUNDS	653,085.22	666,866.76	(13,781.54)
C CATEGORICAL FUNDS	219,258.34	211,964.59	7,293.75
D LOTTERY FUNDS	2,892,014.91	2,595,677.40	296,337.51
E OTHER STATE FUNDS	72,454.63	48,737.52	23,717.11
Total STATE FUNDS	26,480,801.12	25,774,211.45	706,589.67
FEDERAL FUNDS			
F FEDERAL FUNDS PAID THROUGH THE STATE	3,996,454.50	4,047,562.16	(51,107.66)
G FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	32,504.70	0.00	32,504.70
Total FEDERAL FUNDS	4,028,959.20	4,047,562.16	(18,602.96)
CITY-COUNTY FUNDS			
H LOCAL APPROPRIATIONS	14,289,628.22	16,454,693.40	(2,165,065.18)
I DISTRICT FUNDS	0.00	0.00	0.00
J OTHER LOCAL FUNDS	1,925,828.73	1,828,636.50	97,192.23
K LOANS, BONDS, AND INVESTMENTS	0.00	0.00	0.00
Total CITY-COUNTY FUNDS	16,215,456.95	18,283,329.90	(2,067,872.95)
Total All Revenues	46,725,217.27	48,105,103.51	(1,379,886.24)

Ending Balance Calculation

	FY 2017	FY 2016	Variance
Total Beginning Year Balances	1,265,893.71	1,225,405.70	40,488.01
Total Revenues	46,725,217.27	48,105,103.51	(1,379,886.24)
Less Total Expenditures	46,649,570.35	48,064,615.50	(1,415,045.15)
End of Year Balance	1,341,540.63	1,265,893.71	75,646.92

Instructional Position Average Salary Summary

	FY 2017	FY 2016	Variance
Elementary Teacher Average Salary	46,080.83	46,686.31	(605.48)
Secondary Teacher Average Salary	45,057.94	45,776.79	(718.84)
Elementary Assistant Principal Average Salary	60,882.00	61,800.00	(918.00)
Elementary Principal Average Salary	76,458.50	74,079.17	2,379.33
Secondary Assistant Principal Average Salary	69,131.80	69,447.80	(316.00)
Secondary Principal Average Salary	85,720.67	86,689.33	(968.67)
All Instructional Positions Average Salary	46,737.13	47,332.88	(595.75)
Instructional Aides Average Salary	15,967.80	16,169.09	(201.30)

FTE Positions From Federal Funds

FTE Positions From Federal Funds

37.00

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Revenue Detail

STATE	STATE FUNDS	Amount
A	STANDARD OF QUALITY FUNDS	
	240202 BASIC AID ENTITLEMENT	12,296,263.00
	240204 REMEDIAL SUMMER SCHOOL	151,742.00
	240207 GIFTED EDUCATION	129,901.00
	240208 PREVENTION, INTERVENTION, AND REMEDIATION	506,073.00
	240212 SPECIAL EDUCATION	1,788,847.00
	240214 TEXTBOOK PAYMENTS	55,558.42
	240217 VOCATIONAL EDUCATION	297,690.00
	240221 SOCIAL SECURITY INSTRUCTIONAL	798,351.00
	240223 TEACHER RETIREMENT INSTRUCTIONAL	1,645,414.00
	240241 GROUP LIFE INSURANCE INSTRUCTIONAL	54,125.00
	240308 SALES TAX RECEIPTS - ONE CENT	4,452,434.72
	240312 SALES TAX RECEIPTS - ONE-EIGHTH (1/8) CENT	467,588.88
	Total STANDARD OF QUALITY FUNDS	<hr/> 22,643,988.02
B	INCENTIVE FUNDS	
	240211 COMPENSATION SUPPLEMENT	0.00
	240229 GOVERNOR'S SCHOOL - ACADEMIC YEAR SCHOOLS	0.00
	240243 Summer Residential Special	0.00
	240260 GOVERNOR'S SCHOOL - REGIONAL SUMMER	0.00
	240289 CLINICAL FACULTY PROGRAM	58,674.37
	240338 SMALL SCHOOL DIVISION ENROLLMENT LOSS FUND	207,863.00
	240365 VIRGINIA WORKPLACE READINESS SKILLS ASSESSMENT	0.00
	240434 BREAKFAST AFTER THE BELL	5,499.20
	240467 CAREER SWITCHER MENTORING GRANTS	0.00
	240520 EARLY READING SPECIALIST INITIATIVE	0.00
	240522 MATH AND READING INSTRUCTIONAL SPECIALIST INITIATIVE	0.00
	410405 VPSA TECHNOLOGY GRANTS	310,488.65
	410407 SCHOOL SECURITY SYSTEM GRANTS	70,560.00
	Total INCENTIVE FUNDS	<hr/> 653,085.22
C	CATEGORICAL FUNDS	
	240206 ADULT EDUCATION	34,613.90
	240215 SCHOOL LUNCH	23,195.12
	240220 HOSPITAL, CLINICS, DETENTION HOMES (STATE - OP)	0.00
	240231 INDIAN CHILDREN	0.00
	240240 ADULT LITERACY - STATE	113,751.00
	240246 HOMEBOUND	38,950.15
	240261 VIRTUAL VIRGINIA	0.00
	240295 SPECIAL EDUCATION IN JAILS	8,748.17
	Total CATEGORICAL FUNDS	<hr/> 219,258.34
D	LOTTERY FUNDS	
	240203 GED PREP - ISAEP	16,835.45
	240205 REGULAR FOSTER CHILDREN	17,014.00
	240218 CAREER AND TECHNICAL EDUCATION - ADULT	0.00
	240228 EARLY READING INTERVENTION	87,459.00
	240232 CAREER AND TECHNICAL EDUCATION - STUDENT ORGANIZATION	0.00
	240248 REGIONAL TUITION PROGRAMS (SPEC ED)	737,637.01
	240252 CAREER AND TECHNICAL EDUCATION EQUIPMENT	7,431.62
	240253 CAREER AND TECHNICAL EDUCATION - OCCUP PREP	29,096.00
	240259 SPECIAL EDUCATION FOSTER CHILDREN	71,019.71

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STATE	STATE FUNDS	Amount
D	LOTTERY FUNDS	
	240262 CAREER AND TECHNICAL EDUCATION ADULT - REGIONAL CNTRS	0.00
	240265 AT RISK	450,964.00
	240270 CAREER AND TECHNICAL ED EQUIPMENT REGIONAL CNTRS	0.00
	240272 ALTERNATIVE EDUCATION	0.00
	240275 K-3 PRIMARY CLASS SIZE REDUCTION	576,086.00
	240281 VIRGINIA PRESCHOOL INITIATIVE	311,292.00
	240282 CAREER AND TECHNICAL EDUCATION OCCUP PREP - REGIONAL	0.00
	240286 SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	142,242.00
	240291 MENTOR TEACHER PROGRAM	2,948.61
	240298 RACE TO GED	0.00
	240309 ENGLISH AS A SECOND LANGUAGE	15,990.00
	240316 ADDITIONAL ASSIST. WITH RETIREMENT, INFLATION AND PRESCHOOL	0.00
	240344 RACE TO GED - EXPANSION	78,990.88
	240347 SCHOOL BREAKFAST PROGRAM	26,499.00
	240348 TEXTBOOKS (LOTTERY)	241,536.58
	240349 INDUSTRY CERTIFICATION COSTS	4,913.05
	240355 BASIC AID SUPPLEMENT	0.00
	240375 MIDDLE SCHOOL TEACHER CORPS	0.00
	240405 SOL ALGEBRA READINESS	53,040.00
	240444 PLUGGED IN VIRGINIA	0.00
	240445 PROJECT GRADUATION	21,020.00
	Total LOTTERY FUNDS	<hr/> 2,892,014.91
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
	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	34,954.63
	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	25,000.00
	250000 BENEFITS FROM OTHER STATE AGENCIES	0.00
	410406 LITERARY FUND SUBSIDY GRANTS	0.00
	Total OTHER STATE FUNDS	<hr/> 72,454.63
	Total STATE FUNDS	<hr/> 26,480,801.12
FED	FEDERAL FUNDS	Amount
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10553 SCHOOL BREAKFAST PROGRAM	385,144.85
	10555 NATIONAL SCHOOL LUNCH PROGRAM	951,244.79

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FED	FEDERAL FUNDS	Amount
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10556 SPECIAL MILK PROGRAM FOR CHILDREN	0.00
	10579 CHILD NUTRITION DISCRETIONARY GRANT	0.00
	10582 FRESH FRUITS AND VEGETABLES	32,504.70
	10665 FEDERAL LAND USE (FOREST RESERVE)	10,078.33
	12112 FEDERAL LEASING OF LAND PAYMENTS	0.00
	84002 ADULT LITERACY - FEDERAL	340,464.04
	84010 TITLE I GRANTS TO LEAS (PART A)	949,682.44
	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)	1,112,642.21
	84048 VOCATIONAL EDUCATION BASIC GRANTS TO STATES (PERKINS)	42,992.02
	84144 CONSORTIUM INCENTIVE GRANTS	0.00
	84173 SPECIAL EDUCATION - PRESCHOOL GRANTS (IDEA)	14,486.95
	84287 21ST CENTURY LEARNINGS CTRS (TITLE IV, PART B-21)	0.00
	84330 ADVANCE PLACEMENT (AP) PROGRAM (TITLE I, PART G)	829.44
	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)	156,384.73
	84377 1003 G SCHOOL IMPROVEMENT GRANT	0.00
	90600 MISCELLANEOUS REVENUE	0.00
	Total FEDERAL FUNDS PAID THROUGH THE STATE	<hr/> 3,996,454.50
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	32,504.70
	Total FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	<hr/> 32,504.70
	Total FEDERAL FUNDS	<hr/> 4,028,959.20
CC	CITY-COUNTY FUNDS	Amount
H	LOCAL APPROPRIATIONS	
	5105000 APPROPRIATIONS - OPERATIONS	13,916,663.46
	5105010 APPROPRIATIONS - CAPITAL OUTLAY	372,964.76
	5105020 APPROPRIATIONS - DEBT SERVICE	0.00
	Total LOCAL APPROPRIATIONS	<hr/> 14,289,628.22
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	4,510.00

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CC	CITY-COUNTY FUNDS	Amount
J	OTHER LOCAL FUNDS	
	1612020 SPECIAL FEES FROM PUPILS	0.00
	1612030 SALE OF TEXTBOOKS	0.00
	1612040 SCHOOL FOOD SERVICE	0.00
	1612050 TRANSPORTATION OF PUPILS	22,569.65
	1612055 TRANSPORTATION OF NON-PUBLIC SCHOOL PUPILS	0.00
	1612060 TUITION PRIVATE SOURCE - ADULT	0.00
	1612070 TUITION PRIVATE SOURCE - SUMMER SCHOOL	10,675.00
	1803010 REBATES & REFUNDS - SCHOOL BUS OPERATIONS	0.00
	1803020 REBATES & REFUNDS - OTHER MOTOR VECHICLE	987.00
	1803030 REBATES & REFUNDS - OTHER REBATES & REFUNDS	0.00
	1899030 DONATIONS, PRIVATE CONTRIBUTIONS & SPECIAL GIFTS	184.00
	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	21,545.76
	1899120 OTHER FUNDS	1,273,176.45
	1899200 ROYALTIES	0.00
	1899300 FINES AND FORFEITS	0.00
	1900110 E-RATE (UNIVERSAL SERVICE FUND)	4,560.43
	1901010 TUITION FROM ANOTHER COUNTY OR CITY	0.00
	1901020 OTHER PAYMENTS FROM ANOTHER COUNTY OR CITY	587,620.44
	Total OTHER LOCAL FUNDS	1,925,828.73
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	0.00
	Total CITY-COUNTY FUNDS	16,215,456.95
	Total All Revenues	46,725,217.27

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Expenditure Function Breakdown

61000	INSTRUCTION	Amount
61100	CLASSROOM INSTRUCTION	28,666,192.18
61200	INSTRUCTIONAL SUPPORT - STUDENT	1,440,908.89
61300	INSTRUCTIONAL SUPPORT - STAFF	1,682,167.99
61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION	2,083,394.51
Total 61000	INSTRUCTION	33,872,663.57
62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	Amount
62100	ADMINISTRATION	986,935.45
62200	ATTENDANCE & HEALTH SERVICES	1,015,023.88
Total 62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	2,001,959.33
63000	PUPIL TRANSPORTATION	Amount
63100	MANAGEMENT & DIRECTION	155,015.76
63200	VEHICLE OPERATION SERVICES	1,922,928.61
63300	MONITORING SERVICES	220,487.81
63400	VEHICLE MAINTENANCE SERVICES	653,794.95
63500	SCHOOL BUS REGULAR PURCHASE	0.00
63600	SCHOOL BUS LEASE PURCHASE	0.00
63700	OTHER VEHICLE & EQUIPMENT PURCHASE	0.00
Total 63000	PUPIL TRANSPORTATION	2,952,227.13
64000	OPERATION AND MAINTENANCE	Amount
64100	MANAGEMENT & DIRECTION	129,924.47
64200	BUILDING SERVICES	3,291,019.81
64300	GROUNDS SERVICES	148,889.35
64400	EQUIPMENT SERVICES	14,720.95
64500	VEHICLE SERVICES	170,263.37
64600	SECURITY SERVICES	195,355.93
64700	WAREHOUSE/DISTRIBUTION SERVICES	10,452.28
Total 64000	OPERATION AND MAINTENANCE	3,960,626.16
65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	Amount
65100	SCHOOL FOOD SERVICES	2,184,622.44
65200	ENTERPRISE OPERATIONS	0.00
65300	COMMUNITY SERVICES	0.00
Total 65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	2,184,622.44
66000	FACILITIES	Amount
66100	SITE ACQUISITIONS	0.00
66200	SITE IMPROVEMENTS	0.00
66300	ARCHITECTURE & ENGINEERING SERVICES	372,964.76

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Expenditure Function Breakdown

	Amount
66000 FACILITIES	
66400 EDUCATIONAL SPECIFICATIONS	0.00
66500 BUILDING ACQUISITION & CONSTRUCTION SERVICES	0.00
66600 BUILDING IMPROVEMENTS SERVICES	0.00
Total 66000 FACILITIES	<u>372,964.76</u>
67000 DEBT SERVICE AND FUND TRANSFERS	Amount
67100 DEBT SERVICE	0.00
67200 FUND TRANSFERS	0.00
67300 INTER-AGENCY FUND TRANSFERS	0.00
Total 67000 DEBT SERVICE AND FUND TRANSFERS	<u>0.00</u>
68000 TECHNOLOGY	Amount
68100 CLASSROOM INSTRUCTION	623,637.05
68200 INSTRUCTIONAL SUPPORT	362,350.07
68300 ADMINISTRATION	210,311.40
68400 ATTENDANCE AND HEALTH	92,112.23
68500 PUPIL TRANSPORTATION	7,763.23
68600 OPERATIONS AND MAINTENANCE	8,332.98
68700 SCHOOL FOOD AND OTHER NON-INSTR OPERATIONS	0.00
68800 FACILITIES	0.00
68900 DEBT SERVICE AND FUND TRANSFERS	0.00
Total 68000 TECHNOLOGY	<u>1,304,506.96</u>
69000 CONTINGENCY RESERVE	Amount
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
Total 69000 CONTINGENCY RESERVE	<u>0.00</u>
Total All Expenditures	<u><u>46,649,570.35</u></u>

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Breakout of Classroom Instruction Expenditures

		FY 2017	FY 2016	Variance
61100	CLASSROOM INSTRUCTION			
2	ELEMENTARY			
1	REGULAR	11,469,942.31	11,591,089.02	(121,146.71)
2	SPECIAL	3,689,874.26	4,093,368.83	(403,494.57)
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	88,667.97	91,436.53	(2,768.56)
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>15,248,484.54</u>	<u>15,775,894.38</u>	<u>(527,409.84)</u>
3	SECONDARY			
1	REGULAR	6,841,981.56	6,863,431.82	(21,450.26)
2	SPECIAL	3,235,195.04	2,677,934.48	557,260.56
3	VOCATIONAL	1,694,703.41	1,605,407.68	89,295.73
4	GIFTED	225,445.95	171,813.37	53,632.58
5	OTHER	221,121.71	220,546.87	574.84
	Total Cost Center 3	<u>12,218,447.67</u>	<u>11,539,134.22</u>	<u>679,313.45</u>
9	DISTRICT WIDE			
6	NON-REMEDIAL SUMMER	55,595.93	0.00	55,595.93
7	ADULT	683,862.42	666,337.46	17,524.96
8	PRE-KINDERGARTEN	459,801.62	456,793.69	3,007.93
9	NON LEA PROGRAMS	0.00	12,045.39	(12,045.39)
10	NONREGULAR DAY	0.00	0.00	0.00
11	REMEDIAL SUMMER	0.00	59,821.93	(59,821.93)
	Total Cost Center 9	<u>1,199,259.97</u>	<u>1,194,998.47</u>	<u>4,261.50</u>
	Total Function 61100	<u>28,666,192.18</u>	<u>28,510,027.07</u>	<u>156,165.11</u>
61200	INSTRUCTIONAL SUPPORT - STUDENT			
2	ELEMENTARY			
1	REGULAR	330,701.67	324,022.44	6,679.23
2	SPECIAL	79,510.90	76,876.55	2,634.35
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>410,212.57</u>	<u>400,898.99</u>	<u>9,313.58</u>
3	SECONDARY			
1	REGULAR	880,222.72	855,224.24	24,998.48
2	SPECIAL	150,473.60	154,923.84	(4,450.24)
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>1,030,696.32</u>	<u>1,010,148.08</u>	<u>20,548.24</u>
	Total Function 61200	<u>1,440,908.89</u>	<u>1,411,047.07</u>	<u>29,861.82</u>
61300	INSTRUCTIONAL SUPPORT - STAFF			
2	ELEMENTARY			
1	REGULAR	758,369.35	723,281.28	35,088.07
2	SPECIAL	117,817.73	114,082.45	3,735.28
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	9,548.75	8,605.88	942.87

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61300 INSTRUCTIONAL SUPPORT - STAFF

2	ELEMENTARY			
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>885,735.83</u>	<u>845,969.61</u>	<u>39,766.22</u>
3	SECONDARY			
1	REGULAR	668,567.48	654,580.85	13,986.63
2	SPECIAL	118,232.60	113,814.69	4,417.91
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	9,632.08	8,606.03	1,026.05
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>796,432.16</u>	<u>777,001.57</u>	<u>19,430.59</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>
	Total Function 61300	<u>1,682,167.99</u>	<u>1,622,971.18</u>	<u>59,196.81</u>

61400 INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION

2	ELEMENTARY			
1	REGULAR	1,061,376.10	1,030,186.45	31,189.65
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>1,061,376.10</u>	<u>1,030,186.45</u>	<u>31,189.65</u>
3	SECONDARY			
1	REGULAR	1,022,018.41	1,028,322.88	(6,304.47)
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>1,022,018.41</u>	<u>1,028,322.88</u>	<u>(6,304.47)</u>
	Total Function 61400	<u>2,083,394.51</u>	<u>2,058,509.33</u>	<u>24,885.18</u>
	Total Expenditures - Classroom Instruction	<u>33,872,663.57</u>	<u>33,602,554.65</u>	<u>270,108.92</u>

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FTE Detail

61100	CLASSROOM INSTRUCTION	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	210.00
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	41.00
1520	SUBSTITUTE SALARIES AND WAGES	22.16
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	151.00
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	27.50
1520	SUBSTITUTE SALARIES AND WAGES	14.00
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
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	0.50
61210	GUIDANCE SERVICES	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	5.00
1520	SUBSTITUTE SALARIES AND WAGES	0.10
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	9.00
1150	CLERICAL SALARIES AND WAGES	5.00
61220	SCHOOL SOCIAL WORKER SERVICES	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	1.00
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	1.00
61230	HOMEBOUND INSTRUCTION	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	0.50
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	10.00
61310	IMPROVEMENT OF INSTRUCTION	FTE
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
61320	MEDIA SERVICES	FTE

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FTE Detail

61320	MEDIA SERVICES		FTE
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
61410	OFFICE OF THE PRINCIPAL		FTE
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
62100	ADMINISTRATION		FTE
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	1.60
	1150	CLERICAL SALARIES AND WAGES	5.00
62200	ATTENDANCE & HEALTH SERVICES		FTE
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
63000	PUPIL TRANSPORTATION		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	0.25
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	1.00
	1150	CLERICAL SALARIES AND WAGES	1.50
	1160	TRADES SALARIES AND WAGES	4.25
	1190	SERVICE SALARIES AND WAGES	72.00
64000	OPERATION AND MAINTENANCE		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	0.75
	1150	CLERICAL SALARIES AND WAGES	1.00
	1160	TRADES SALARIES AND WAGES	9.00
	1190	SERVICE SALARIES AND WAGES	35.00

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FTE Detail

65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	FTE
9	DISTRICT WIDE	
1110	ADMINISTRATIVE SALARIES AND WAGES	1.00
1150	CLERICAL SALARIES AND WAGES	1.00
1160	TRADES SALARIES AND WAGES	0.50
1190	SERVICE SALARIES AND WAGES	45.00
68000	TECHNOLOGY	FTE
9	DISTRICT WIDE	
1110	ADMINISTRATIVE SALARIES AND WAGES	1.00
1120	INSTRUCTIONAL SALARIES AND WAGES	3.00
1133	TECHNOLOGY, TECHNICAL DEVELOPMENT	0.80
1141	TECHNICAL SUPPORT	4.00
1150	CLERICAL SALARIES AND WAGES	1.00

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FTE Number & Name	# of FTE Positions	Expenditure Amounts	Average Salary
Related Expenditure Number			
2-61100-1120	INSTRUCTIONAL SALARIES AND WAGES		
61100-2-1-1120		7,917,624.38	
61100-2-1-1620		21,875.86	
61100-2-2-1120		1,661,458.33	
61100-2-2-1620		27,524.00	
61100-2-4-1120		53,374.00	
	210.00	9,681,856.57	46,104
2-61100-1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES		
61100-2-1-1151		67,939.79	
61100-2-2-1151		554,812.66	
	41.00	622,752.45	15,189
2-61100-1520	SUBSTITUTE SALARIES AND WAGES		
61100-2-1-1520		181,765.41	
61100-2-2-1520		48,808.49	
	22.16	230,573.90	10,405
3-61100-1120	INSTRUCTIONAL SALARIES AND WAGES		
61100-3-1-1120		4,366,680.28	
61100-3-1-1620		62,565.98	
61100-3-2-1120		1,182,792.20	
61100-3-2-1620		29,601.02	
61100-3-3-1120		1,129,888.78	
61100-3-3-1620		13,046.00	
61100-3-4-1120		51,355.00	
61100-3-5-1620		205,408.00	
	151.00	7,041,337.26	46,631
3-61100-1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES		
61100-3-1-1151		54,754.36	
61100-3-2-1151		416,089.04	
	27.50	470,843.40	17,122
3-61100-1520	SUBSTITUTE SALARIES AND WAGES		
61100-3-1-1520		79,860.54	
61100-3-2-1520		32,311.20	
61100-3-3-1520		14,094.00	
	14.00	126,265.74	9,019

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FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
9-61100-1110	ADMINISTRATIVE SALARIES AND WAGES			
61100-9-7-1110			95,143.00	
		1.25	95,143.00	76,114
9-61100-1120	INSTRUCTIONAL SALARIES AND WAGES			
61100-9-6-1120			51,490.86	
61100-9-7-1120			383,145.30	
61100-9-8-1120			225,025.00	
		25.00	659,661.16	26,386
9-61100-1140	TECHNICAL SALARIES AND WAGES			
61100-9-7-1140			4,937.50	
61100-9-8-1140			80,784.92	
		5.00	85,722.42	17,144
9-61100-1150	CLERICAL SALARIES AND WAGES			
61100-9-7-1150			45,920.00	
		2.25	45,920.00	20,409
9-61100-1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES			
61100-9-8-1151			8,182.11	
		0.50	8,182.11	16,364
2-61210-1120	INSTRUCTIONAL SALARIES AND WAGES			
61210-2-1-1120			224,020.00	
		5.00	224,020.00	44,804
2-61210-1520	SUBSTITUTE SALARIES AND WAGES			
61210-2-1-1520			1,698.00	
		0.10	1,698.00	16,980
3-61210-1120	INSTRUCTIONAL SALARIES AND WAGES			
61210-3-1-1120			492,979.93	
		9.00	492,979.93	54,776
3-61210-1150	CLERICAL SALARIES AND WAGES			
61210-3-1-1150			120,669.35	
		5.00	120,669.35	24,134
2-61220-1120	INSTRUCTIONAL SALARIES AND WAGES			
61220-2-1-1120			12,245.47	
61220-2-2-1120			53,795.26	
		1.00	66,040.73	66,041

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FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
3-61220-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61220-3-1-1120		12,245.47	
61220-3-2-1120		53,795.26	
	1.00	66,040.73	66,041
2-61230-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61230-2-1-1120		6,133.25	
61230-2-2-1120		3,951.25	
	0.50	10,084.50	20,169
3-61230-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61230-3-1-1120		25,893.75	
61230-3-2-1120		67,481.25	
	10.00	93,375.00	9,338
2-61310-1110			
ADMINISTRATIVE SALARIES AND WAGES			
61310-2-1-1110		46,492.50	
	0.50	46,492.50	92,985
2-61310-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61310-2-1-1120		171,471.52	
61310-2-2-1120		43,173.52	
	2.50	214,645.04	85,858
2-61310-1150			
CLERICAL SALARIES AND WAGES			
61310-2-1-1150		31,761.44	
61310-2-2-1150		43,624.12	
61310-2-4-1150		6,865.26	
	2.75	82,250.82	29,909
3-61310-1110			
ADMINISTRATIVE SALARIES AND WAGES			
61310-3-1-1110		46,492.50	
	0.50	46,492.50	92,985
3-61310-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61310-3-1-1120		152,708.48	
61310-3-2-1120		43,173.48	
	2.50	195,881.96	78,353

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FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
3-61310-1150	CLERICAL SALARIES AND WAGES			
61310-3-1-1150			45,186.20	
61310-3-2-1150			43,623.91	
61310-3-4-1150			6,865.31	
		3.25	95,675.42	29,439
2-61320-1122	LIBRARIAN SALARIES AND WAGES			
61320-2-1-1122			267,902.49	
		5.50	267,902.49	48,710
2-61320-1150	CLERICAL SALARIES AND WAGES			
61320-2-1-1150			11,550.69	
		0.50	11,550.69	23,101
3-61320-1122	LIBRARIAN SALARIES AND WAGES			
61320-3-1-1122			167,332.00	
		3.00	167,332.00	55,777
3-61320-1150	CLERICAL SALARIES AND WAGES			
61320-3-1-1150			55,099.80	
		3.50	55,099.80	15,743
2-61410-1126	PRINCIPAL SALARIES AND WAGES			
61410-2-1-1126			458,751.00	
		6.00	458,751.00	76,459
2-61410-1127	ASSISTANT PRINCIPAL SALARIES AND WAGES			
61410-2-1-1127			121,764.00	
		2.00	121,764.00	60,882
2-61410-1150	CLERICAL SALARIES AND WAGES			
61410-2-1-1150			207,758.97	
		8.00	207,758.97	25,970
3-61410-1126	PRINCIPAL SALARIES AND WAGES			
61410-3-1-1126			257,162.00	
		3.00	257,162.00	85,721
3-61410-1127	ASSISTANT PRINCIPAL SALARIES AND WAGES			
61410-3-1-1127			345,659.00	
		5.00	345,659.00	69,132
3-61410-1150	CLERICAL SALARIES AND WAGES			
61410-3-1-1150			154,819.23	
		6.00	154,819.23	25,803

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FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
9-62100-1111			
BOARD MEMBERS SALARIES AND WAGES			
62110-9-0-1111		15,216.67	
	7.00	15,216.67	2,174
9-62100-1112			
SUPERINTENDENT SALARIES AND WAGES			
62120-9-0-1112		137,993.00	
	1.00	137,993.00	137,993
9-62100-1113			
ASSISTANT SUPERINTENDENT SALARIES AND WAGES			
62140-9-0-1113		110,786.00	
	1.00	110,786.00	110,786
9-62100-1130			
OTHER PROFESSIONAL SALARIES AND WAGES			
62110-9-0-1130		2,761.20	
62160-9-0-1130		114,982.00	
	1.60	117,743.20	73,590
9-62100-1150			
CLERICAL SALARIES AND WAGES			
62120-9-0-1150		45,975.00	
62140-9-0-1150		61,875.00	
62160-9-0-1150		66,713.00	
	5.00	174,563.00	34,913
9-62200-1130			
OTHER PROFESSIONAL SALARIES AND WAGES			
62220-9-0-1130		206,085.43	
62240-9-0-1130		51,571.00	
	5.00	257,656.43	51,531
9-62200-1131			
LICENSED SCHOOL NURSE SALARIES AND WAGES			
62220-9-0-1131		150,041.86	
	3.00	150,041.86	50,014
9-62200-1132			
ATTENDANCE & HEALTH, PSYCHOLOGIST			
62230-9-0-1132		211,738.00	
	3.00	211,738.00	70,579
9-62200-1140			
TECHNICAL SALARIES AND WAGES			
62220-9-0-1140		116,632.32	
	7.00	116,632.32	16,662
9-63000-1110			
ADMINISTRATIVE SALARIES AND WAGES			
63100-9-0-1110		19,352.06	
	0.25	19,352.06	77,408

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Detailed Average Salary Calculation

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
9-63000-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
63100-9-0-1130			52,519.04	
		1.00	52,519.04	52,519
9-63000-1150	CLERICAL SALARIES AND WAGES			
63100-9-0-1150			37,582.26	
		1.50	37,582.26	25,055
9-63000-1160	TRADES SALARIES AND WAGES			
63400-9-0-1160			151,765.04	
		4.25	151,765.04	35,709
9-63000-1190	SERVICE SALARIES AND WAGES			
63200-9-0-1190			1,027,203.56	
63300-9-0-1190			174,066.74	
		72.00	1,201,270.30	16,684
9-64000-1110	ADMINISTRATIVE SALARIES AND WAGES			
64100-9-0-1110			67,113.90	
		0.75	67,113.90	89,485
9-64000-1150	CLERICAL SALARIES AND WAGES			
64100-9-0-1150			28,725.00	
		1.00	28,725.00	28,725
9-64000-1160	TRADES SALARIES AND WAGES			
64200-9-0-1160			228,632.99	
64300-9-0-1160			79,654.97	
		9.00	308,287.96	34,254
9-64000-1190	SERVICE SALARIES AND WAGES			
64200-9-0-1190			772,626.52	
		35.00	772,626.52	22,075
9-65000-1110	ADMINISTRATIVE SALARIES AND WAGES			
65100-9-0-1110			70,665.00	
		1.00	70,665.00	70,665
9-65000-1150	CLERICAL SALARIES AND WAGES			
65100-9-0-1150			33,716.02	
		1.00	33,716.02	33,716
9-65000-1160	TRADES SALARIES AND WAGES			
65100-9-0-1160			11,375.32	
		0.50	11,375.32	22,751

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FTE Number & Name		# of FTE Positions	Expenditure Amounts	Average Salary
Related Expenditure Number				
9-65000-1190	SERVICE SALARIES AND WAGES			
65100-9-0-1190			668,829.43	
		45.00	668,829.43	14,863
9-68000-1110	ADMINISTRATIVE SALARIES AND WAGES			
68300-9-0-1110			68,959.00	
		1.00	68,959.00	68,959
9-68000-1120	INSTRUCTIONAL SALARIES AND WAGES			
68100-9-0-1120			154,264.00	
		3.00	154,264.00	51,421
9-68000-1133	TECHNOLOGY, TECHNICAL DEVELOPMENT			
68400-9-0-1133			52,069.00	
		0.80	52,069.00	65,086
9-68000-1141	TECHNICAL SUPPORT			
68200-9-0-1141			166,050.55	
		4.00	166,050.55	41,513
9-68000-1150	CLERICAL SALARIES AND WAGES			
68300-9-0-1150			29,213.00	
		1.00	29,213.00	29,213

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Schedule A

**Report of Federal, State, and Local Funds Expended for
Special Education and Related Services
Fiscal Year 2017**

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

Fund Source	Special Education Expenditures	Related Service Expenditures	Total
FEDERAL FUNDS	1,127,129.16	0.00	1,127,129.16
STATE FUNDS	2,523,166.08	236,050.33	2,759,216.41
CITY-COUNTY FUNDS	2,977,027.95	0.00	2,977,027.95
		Grand Total:	6,863,373.52

Schedule B

**Itemized Expenditures by Disability Category
(Distribution of Grant Total from Schedule A)
for Fiscal Year 2017**

**Unduplicated, Serving,
Age 0-22,
December 1, 2016
Child Count**

Expenditures	Disability Category		Per Pupil Expenditure
355,988.39	1. Intellectually Disabled (Formerly MR)	25	14,239.54
41,064.14	2. Hearing Impairments	4	10,266.04
767,023.56	3. Speech or Language Impairments	120	6,391.86
91,891.16	4. Visual Impairments	4	22,972.79
473,087.10	5. Emotional Disturbance	11	43,007.92
145,969.67	6. Orthopedic Impairments	7	20,852.81
1,463,059.75	7. Other Health Impairments	146	10,020.96
1,703,437.92	8. Specific Learning Disabilities	136	12,525.28
0.00	9. Deaf-Blindness	0	N/A
345,540.98	10. Multiple Disabilities	21	16,454.33
514,695.24	11. Autism	22	23,395.24
35,434.71	12. Traumatic Brain Injured	3	11,811.57
690,130.57	13. Developmental Delay	40	17,253.26
236,050.33	14. Support Services	0	N/A
6,863,373.52	Grand Total (Must equal grand total in Schedule A)		

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**Schedule C
School Nurse Staffing
Fiscal Year 2017**

School Nurse Full-time Equivalent Position	.00	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 2016-2017 School Year	.00	
State Funded (non-DOE) Local Health Department Hours provided to students by Local Health Department Nurses in the 2016-2017 School Year	.00	
Locally Funded (including DOE) School Nurse Hours provided to students by Local Health Department Nurses in the 2016-2017 School Year	.00	

**Schedule D
Employer Health Care Costs Per Employee
Fiscal Year 2017**

	Employee	Employee + 1	Family
FY 2017 Employer Cost per Employee:	4,741.80	6,038.52	6,852.00
FY 2017 Employee Participation Count:	335.00	140.00	50.00

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Schedule E
Required Local Effort Fiscal Year 2017

SECTION 1: Qualifying Expenditures for Operations

A. Total Expenditures for Fiscal Year 2017	46,649,570.35
(Less) Excluded Capital Expenditures:	
1. Capital Outlay Additions (All Functions; Objects 8200 through 8230)	(58,201.75)
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)	0.00
(Less) School Nutrition, Enterprise & Community Services	(2,184,622.44)
(Sub-Functions 65100, 65200, 65300, 68700, and 69700; All Objects - excluding Objects 8200 through 8230)	
(Less) Excluded Intra-Fund Transfers	0.00
(Sub-Function 67200 and 69900; Object 9400 and 9800)	
(Less) Excluded Inter-Fund Transfers	0.00
(Sub-Function 67300; Object 9600)	
(Less) Excluded Inter-Fund Transfers	0.00
(Function 67300, Objects 9700, 9710, 9720, 9730, 9740)	
(Less) Excluded Programs	(1,199,259.97)
(Programs 6, 7, 8, 9, and 10) -excluding Object 8200	
Total Excluded Expenditures	(3,442,084.16)

SECTION 2: Adjustment for State Funds

(Less) Sales Tax	(4,920,023.60)
(Less) Other State Funds	(21,042,678.33)
(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	13,189.83
(Plus) Sum of Debt Service Expenditures Paid From State Funds	0.00
Total Excluded State Revenues	(25,949,512.10)

SECTION 3: Adjustment for Federal Funds

(Less) Federal Funds	(2,337,618.57)
(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	40,196.25
Total Excluded Federal Revenues	(2,297,422.32)

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SECTION 4: Adjustment for Other Local Revenue

(Less) Tuition and Other Payments from Another City or County	(587,620.44)
(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

(587,620.44)

SECTION 5: Verify Required Local Effort

Net Local Expenditures for Operations:

14,372,931.33

FY 2017 Required Local Effort for SOQ Accounts:*

8,202,264.00

Amherst County has met FY 2017 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 2017)

From Schedule E.1: Required Local Effort

Net Local Expenditures for Operations	14,346,432.33
FINAL FY 2017 Local Effort for SOQ Accounts	8,202,264.00
FINAL FY 2017 Local Expenditures for Operations in Excess of Required Local Effort Available for Required Local Match	6,144,168.33

SECTION 1: Total Funds Available to Meet Local Match Requirements

TOTAL Funds Available for Incentive and Lottery Funded Programs (Local Matches)	6,144,168.33
--	---------------------

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

Estimated FY 2017 Required Local Match for <u>Lottery Funded</u> Programs:	FY 2017 Required Local Match	Local Matching Funds Available
Virginia Preschool Initiative	141,958.00	148,509.62
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		148,509.62
In-kind contribution toward Required Local Match for VPI		0.00
Math and Reading Specialists Initiative	0.00	6,144,168.33
Early Reading Specialists Initiative	0.00	6,144,168.33
At-Risk	205,777.00	5,938,391.33
K-3 Primary Class Size Reduction	262,711.00	5,675,680.33
Compensation Supplement	0.00	5,675,680.33

Sufficient Local Funds Appropriated to meet FY 2017 Required Match

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**005 Amherst County Public Schools
Schedule G
Capital Outlay Expenditures by Fund Source
Fiscal Year 2017**

Total Expenditures in Object Codes 8100, 8110, 8120, and 8130 (Functions 66100-66600, 68800, and 69800):	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
Total Expenditures in Object Code 8200 (all functions) and Object Codes 8210-8230 (68800 and 69800):	58,201.75
(Objects 8200, 8210, 8220, & 8230) paid from Federal Funds:	40,196.25
(Objects 8200, 8210, 8220, & 8230) paid from State Funds:	13,189.83
(Objects 8200, 8210, 8220, & 8230) paid from Loans, Bonds or Temporary Financing (Revenue Codes 4104010, 4104020, 4104030, 4104040)	4,815.67
(Objects 8200, 8210, 8220, & 8230) paid from Local Funds:	0.00
Total Expenditures in Sub-Function 67100 (Debt Service and Capital Lease Expenditures)	
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:	0.00

**Schedule H
Survey on Textbook Revenues and Expenditures
Fiscal Year 2017**

I. Textbook Revenues	Actual FY 2017	Budgeted FY 2018
A. Beginning of Year Balances	729,878.99	729,878.99
B. State SOQ and Lottery Textbook Funds	297,095.00	293,743.00
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
II. Textbook Expenditures		
A. Object Code 6020. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	436,913.22	433,796.00
B. Object Code 6030. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	387,205.21	417,852.00
B. Object Code 6030. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	46,203.80	46,300.00

**2016-2017 Annual School Report Financial Section
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**005 Amherst County Public Schools
Schedule I: Salary Survey, Fiscal Year 2017**

Compensation for Teaching Personnel	Actual FY 2017	Budgeted FY 2018
Total Compensation for Elementary Teaching Personnel	10,286,099.56	10,428,456.00
Total Compensation for Secondary Teaching Personnel	7,847,052.19	7,867,380.00
Total Compensation for District Teaching Personnel	0.00	0.00
Total Compensation for Teaching Personnel	18,133,151.75	18,295,836.00
 Number of Classroom Teachers		
Total Elementary FTE Classroom Teachers	212.50	209.50
Total Secondary FTE Classroom Teachers	162.00	159.00
Total District FTE Classroom Teachers	0.00	0.00
Total Number of FTE Classroom Teachers	374.50	368.50
 Number of FTE Librarians and Guidance Counselors		
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
Calculated Average Salary for Classroom Teachers	45,675.45	46,792.42
 Compensation for Principals		
Total Compensation for Elementary Principals	458,751.00	453,365.00
Total Compensation for Secondary Principals	257,162.00	265,271.00
Total Compensation for District Principals	0.00	0.00
Total Compensation for Principals	715,913.00	718,636.00
 Number of FTE Principals		
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
Calculated Average Salary for Principals	79,545.89	79,848.44
 Compensation for Assistant Principals		
Total Compensation for Elementary Assistant Principals	121,764.00	175,000.00
Total Compensation for Secondary Assistant Principals	345,659.00	357,359.00
Total Compensation for District Assistant Principals	0.00	0.00
Total Compensation for Assistant Principals	467,423.00	532,359.00
 Number of FTE Assistant Principals		
Total Elementary FTE Assistant Principals	2.00	3.00
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	8.00
Calculated Average Salary for Assistant Principals	66,774.71	66,544.88

Section D: Action taken to improve teacher's salaries

Provided a 2% increase in salary for all employees.

**2016-2017 Annual School Report Financial Section
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**005 Amherst County Public Schools
Schedule J**

**Elementary, Secondary, Districtwide Breakout of Functions 68100 & 68200 - Object 1120
Fiscal Year 2017**

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

	Expenditures	FTEs	Average Salary
Elementary	102,236.00	2.00	51,118.00
Secondary	52,028.00	1.00	52,028.00
District Wide	0.00	0.00	0.00

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

	Expenditures	FTEs	Average Salary
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 2017 vs. Adjusted 2016

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

	Preliminary FY 2017 (includes Pre-K)	Final FY 2016 (includes Pre-K)
1a. Expenditures for operations:	\$46,591,369	\$46,233,315
1b. Less tuition from another county or city (revenue 1901010 and 1901020):	\$587,620	\$680,745
1c. Plus State revenues to divisions participating in regional programs:		
Alternative Education	\$39,411	\$37,833
Academic Year Governor's School	\$50,696	\$39,009
1d. Total expenditures for operations:	\$46,093,855	\$45,629,412
2a. Less State Revenues:	\$21,552,029	\$20,889,136
2b. Plus the sum of all Beginning-Year Balances from State funds:	\$0	\$0
2c. Plus state revenues to divisions..		
Alternative Education	\$39,411	\$37,833
Academic Year Governor's School	\$50,696	\$39,009
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):	\$13,190	\$7,880
Academic Year Governor's School	\$21,628,947	\$20,958,098
2g. State Per Pupil Amount:	\$5,264	\$5,007
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	\$4,920,024	\$4,882,095
3b. State Sales Tax Per Pupil Amount:	\$1,197	\$1,166
4a. Less Federal Revenues:	\$4,028,959	\$4,047,562
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):	\$40,196	\$63,595
4e. Total Federal Expenditures for Operations:	\$3,988,763	\$3,983,967
4f. Federal Per Pupil Amount:	\$971	\$952
5a. Total Local Expenditures for Operations:	\$15,556,122	\$15,805,251
5b. Local Per Pupil Amount:	\$3,786	\$3,776
6a. Total Expenditures for Operations:	\$46,093,855	\$45,629,412
6b. Total Per Pupil Amount:	\$11,219	\$10,901
7. End-Of-Year Average Daily Membership:	4,108.69	4,185.89

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005 Amherst County Public Schools

Supplemental Schedule K (Continued)

<u>ESEA Maintenance of Effort Calculations</u>	Preliminary FY 2017	Final FY 2016
6a. Total Expenditures for Operations:	\$42,105,093	\$41,645,444
Community Services Expenditures (Function 65300, all Objects except 8200)	\$0	\$0
Pre-kindergarten Expenditures (Program 8) from State & Local Sources	\$459,802	\$456,794
Total State and Local Expenditures (excludes community services and Pre-K expenditures)	\$41,645,291	\$41,188,650
Total State and Local Expenditures-FY 2017 as a percentage of FY 2016	101.11 %	0 %
End-Of-Year Average Daily Membership excluding Pre-K	3,977.00	4,047.50
State and Local Per Pupil Expenditures	\$10,472	\$10,176
State and Local Per Pupil Expenditures - FY 2017 as a percentage of FY 2016	102.9 %	0 %

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**005 Amherst County Public Schools
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 2017**

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.

Instructional Expenditure Percentage	FY 2017	FY 2016	% Variance
Total Instructional Expenditures (numerator)	\$28,769,829	\$29,319,819	(1.88%)
Total SOQ-Recognized Expenditures (denominator)	\$41,829,761	\$41,739,650	0.22%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu..	68.78%	70.24%	(1.47%)

INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2017 Total SOQ-Recognized Expenditures	FY 2016 Total SOQ-Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$17,421,917	\$17,922,105	(2.8%)
Instructional Aide Salaries	\$1,093,596	\$1,143,963	(4.4%)
Guidance Counselor Salaries	\$717,000	\$704,919	1.7%
Principal Salaries	\$715,913	\$704,543	1.6%
Assistant Principal Salaries	\$467,423	\$470,839	(0.7%)
Textbooks	\$483,117	\$267,928	80.3%
Fringe Expenditures (Excluding Health Care Premium)	\$4,752,698	\$4,728,508	0.5%
Health Care Costs	\$1,796,136	\$1,693,096	6.1%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$1,322,029	\$1,385,623	(4.6%)
Purchased Services - Instructional	\$0	\$238,472	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$59,822	
TOTAL INSTRUCTIONAL EXPENDITURES	\$28,769,829	\$29,319,819	(1.9%)

SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2017 Total SOQ-Recognized Expenditures	FY 2016 Total SOQ-Recognized Expenditures	Percent Variance
Support Salaries	\$3,845,582	\$3,788,855	1.5%
Fringe Expenditures (Excluding Health Care Premium)	\$943,059	\$930,510	1.3%
Health Care Costs	\$538,942	\$514,303	4.8%
Superintendents	\$137,993	\$137,993	
School Boards	\$15,217	\$15,400	(1.2%)
Nurses	\$150,042	\$152,347	(1.5%)
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 2017 Total SOQ-
Recognized
Expenditures**

**FY 2016 Total SOQ-
Recognized
Expenditures**

**Percent
Variance**

TOTAL SUPPORT - PERSONAL EXPENDITURES

\$5,630,834

\$5,539,409

1.7%

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

**FY 2017 Total SOQ-
Recognized
Expenditures**

**FY 2016 Total SOQ-
Recognized
Expenditures**

**Percent
Variance**

Instructional Classroom

\$1,025,319

\$480,847

113.2%

Instructional Support

\$62,889

\$67,603

(7.0%)

Principal's Office

\$0

\$0

Administration

\$197,793

\$218,979

(9.7%)

Attendance & Health

\$11,807

\$11,379

3.8%

Utilities

\$1,371,228

\$1,391,790

(1.5%)

Communications

\$63,530

\$78,490

(19.1%)

Insurance

\$63,180

\$59,780

5.7%

Other Operations & Maintenance

\$670,530

\$696,455

(3.7%)

Facilities

\$0

\$0

Unemployment Insurance

\$3,729

\$1,773

110.4%

Worker's Compensation

\$74,595

\$107,358

(30.5%)

Disability Insurance

\$68

\$0

Substitute Teachers

\$356,840

\$351,740

1.4%

Improvement

\$2,414

\$4,679

(48.4%)

Technology

\$624,385

\$577,069

8.2%

Contingency Reserve

\$0

\$0

Pupil Transportation

\$2,900,792

\$2,832,480

2.4%

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

\$0

\$0

TOTAL SUPPORT - NON-PERSONAL EXPENDITURES

\$7,429,098

\$6,880,423

8.0%

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

NOT RECOGNIZED BY THE SOQ MODEL CATEGORIES (Further detail on following pages)	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures	\$1,606,644	\$1,332,967	20.5%
Unrecognized Administration Expenditures	\$87,155	\$79,120	10.2%
Unrecognized Pupil Transportation Expenditures	\$39,049	\$5,304	636.2%
Unrecognized Operations & Maintenance Expenditures	\$317,173	\$223,520	41.9%
School Food	\$2,183,238	\$2,056,275	6.2%
Unrecognized Facilities Expenditures	\$372,965	\$484,392	(23.0%)
Debt Service & Fund Transfers	\$0	\$1,739,608	
Fringe Expenditures (Excluding Health Care Premium)	\$156,883	\$131,708	19.1%
Unrecognized Technology Expenditures	\$20,542	\$123,031	(83.3%)
Unrecognized Contingency Reserve Expenditures	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
Health Care Costs	\$13,652	\$13,943	(2.1%)
Classroom Teacher Salaries & Benefits	\$0	\$0	
Support Salaries	\$0	\$0	
TOTAL NOT RECOGNIZED BY THE SOQ MODEL	\$4,797,301	\$6,189,869	(22.5%)

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005 Amherst County Public Schools

Instructional Expenditures Breakdown

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Classroom Teacher Salaries				
61100-2-1-1120		\$7,917,624	\$8,157,390	(2.9%)
61100-2-1-1620		\$21,876	\$14,697	48.8%
61100-2-2-1120		\$1,661,458	\$1,664,394	(.2%)
61100-2-2-1620		\$27,524	\$23,745	15.9%
61100-2-4-1120		\$53,374	\$53,374	.0%
61100-3-1-1120		\$4,366,680	\$4,600,711	(5.1%)
61100-3-1-1620		\$62,566	\$68,966	(9.3%)
61100-3-2-1120		\$1,182,792	\$1,258,093	(6.0%)
61100-3-2-1620		\$29,601	\$16,909	75.1%
61100-3-3-1120		\$1,129,889	\$1,083,282	4.3%
61100-3-3-1620		\$13,046	\$12,046	8.3%
61100-3-4-1120		\$51,355	\$51,355	.0%
61100-3-5-1620		\$205,408	\$204,874	.3%
61210-3-1-1620		\$1,212	\$1,212	.0%
61230-2-1-1120		\$6,133	\$4,267	43.7%
61230-2-2-1120		\$3,951	\$5,456	(27.6%)
61230-3-1-1120		\$25,894	\$31,145	(16.9%)
61230-3-2-1120		\$67,481	\$76,166	(11.4%)
61320-2-1-1122		\$267,902	\$268,640	(.3%)
61320-2-1-1620		\$2,442	\$2,372	3.0%
61320-3-1-1122		\$167,332	\$167,332	.0%
61320-3-1-1620		\$2,111	\$1,614	30.8%
68100-2-1-1120		\$102,236	\$102,709	(.5%)
68100-3-1-1120		\$52,028	\$51,355	1.3%
		\$17,421,917	\$17,922,105	(2.8%)
Instructional Aide Salaries				
61100-2-1-1151		\$67,940	\$71,599	(5.1%)
61100-2-2-1151		\$554,813	\$659,085	(15.8%)
61100-3-1-1151		\$54,754	\$54,790	(.1%)
61100-3-2-1151		\$416,089	\$358,490	16.1%
		\$1,093,596	\$1,143,963	(4.4%)
Guidance Counselor Salaries				
61210-2-1-1120		\$224,020	\$219,084	2.3%
61210-3-1-1120		\$492,980	\$485,836	1.5%
		\$717,000	\$704,919	1.7%
Principal Salaries				
61410-2-1-1126		\$458,751	\$444,475	3.2%
61410-3-1-1126		\$257,162	\$260,068	(1.1%)
		\$715,913	\$704,543	1.6%
Assistant Principal Salaries				
61410-2-1-1127		\$121,764	\$123,600	(1.5%)
61410-3-1-1127		\$345,659	\$347,239	(.5%)
		\$467,423	\$470,839	(0.7%)

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Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Textbooks				
61100-2-1-6020		\$203,302	\$161,872	25.6%
61100-3-1-6020		\$233,612	\$59,394	293.3%
68100-9-0-6040		\$46,204	\$46,661	(1.0%)
		\$483,117	\$267,928	80.3%
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	96.89 %	\$575,171	\$597,592	(3.8%)
61100-2-1-2210	98.00 %	\$975,970	\$1,004,230	(2.8%)
61100-2-1-2220	98.00 %	\$151,212	\$103,077	46.7%
61100-2-1-2400	98.00 %	\$100,727	\$94,104	7.0%
61100-2-1-2750	98.00 %	\$85,436	\$83,822	1.9%
61100-2-2-2100	96.89 %	\$160,849	\$168,666	(4.6%)
61100-2-2-2210	98.00 %	\$246,685	\$270,296	(8.7%)
61100-2-2-2220	98.00 %	\$60,112	\$39,112	53.7%
61100-2-2-2400	98.00 %	\$27,416	\$25,804	6.2%
61100-2-2-2750	98.00 %	\$23,225	\$22,986	1.0%
61100-2-4-2100	96.89 %	\$3,715	\$3,731	(.4%)
61100-2-4-2210	98.00 %	\$7,668	\$7,361	4.2%
61100-2-4-2400	98.00 %	\$685	\$623	10.0%
61100-2-4-2750	98.00 %	\$581	\$555	4.6%
61100-3-1-2100	96.89 %	\$324,675	\$343,696	(5.5%)
61100-3-1-2210	98.00 %	\$540,088	\$585,302	(7.7%)
61100-3-1-2220	98.00 %	\$78,527	\$36,300	116.3%
61100-3-1-2400	98.00 %	\$55,290	\$52,611	5.1%
61100-3-1-2750	98.00 %	\$46,887	\$46,864	.0%
61100-3-2-2100	96.89 %	\$118,555	\$122,393	(3.1%)
61100-3-2-2210	98.00 %	\$185,424	\$181,342	2.3%
61100-3-2-2220	98.00 %	\$42,603	\$38,113	11.8%
61100-3-2-2400	98.00 %	\$20,347	\$18,574	9.5%
61100-3-2-2750	98.00 %	\$17,233	\$16,545	4.2%
61100-3-3-2100	96.89 %	\$80,624	\$77,818	3.6%
61100-3-3-2210	98.00 %	\$149,073	\$133,717	11.5%
61100-3-3-2220	98.00 %	\$14,045	\$13,561	3.6%
61100-3-3-2400	98.00 %	\$14,583	\$12,466	17.0%
61100-3-3-2750	98.00 %	\$12,356	\$11,104	11.3%
61100-3-4-2100	96.89 %	\$3,449	\$3,474	(.7%)
61100-3-4-2210	98.00 %	\$7,378	\$7,082	4.2%
61100-3-4-2400	98.00 %	\$659	\$599	10.0%
61100-3-4-2750	98.00 %	\$559	\$534	4.6%
61100-3-5-2100	96.89 %	\$15,225	\$15,370	(.9%)
61210-2-1-2100	84.31 %	\$14,129	\$13,959	1.2%
61210-2-1-2210	85.42 %	\$27,991	\$26,282	6.5%
61210-2-1-2400	85.42 %	\$2,501	\$2,225	12.4%
61210-2-1-2750	85.42 %	\$2,119	\$1,981	7.0%
61210-3-1-2100	84.31 %	\$38,199	\$38,073	.3%
61210-3-1-2210	85.42 %	\$71,375	\$68,499	4.2%
61210-3-1-2220	85.42 %	\$5,281	\$5,036	4.9%
61210-3-1-2400	85.42 %	\$6,850	\$6,224	10.1%
61210-3-1-2750	85.42 %	\$5,768	\$5,544	4.0%
61230-2-1-2100	99.52 %	\$455	\$317	43.6%
61230-2-2-2100	99.52 %	\$299	\$414	(27.8%)
61230-3-1-2100	99.52 %	\$1,940	\$2,360	(17.8%)

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Fringe Expenditures (Excluding Health Care Premium)				
61230-3-1-2210	100.00 %	\$7	\$323	(97.8%)
61230-3-1-2220	100.00 %	\$626		.0%
61230-3-2-2100	99.52 %	\$5,153	\$5,693	(9.5%)
61230-3-2-2210			\$1,795	.0%
61230-3-2-2220	100.00 %	\$484		.0%
61230-3-2-2750	100.00 %	\$1		.0%
61320-2-1-2100	85.95 %	\$17,927	\$17,888	.2%
61320-2-1-2210	86.72 %	\$31,737	\$30,282	4.8%
61320-2-1-2400	86.72 %	\$2,836	\$2,563	10.6%
61320-2-1-2750	86.72 %	\$2,403	\$2,283	5.2%
61320-3-1-2100	85.95 %	\$13,525	\$13,751	(1.6%)
61320-3-1-2210	86.72 %	\$26,716	\$25,728	3.8%
61320-3-1-2400	86.72 %	\$2,387	\$2,177	9.6%
61320-3-1-2750	86.72 %	\$2,023	\$1,940	4.3%
61410-2-1-2100	75.61 %	\$44,773	\$44,280	1.1%
61410-2-1-2210	76.55 %	\$79,417	\$80,535	(1.4%)
61410-2-1-2220	76.55 %	\$5,690	\$1,728	229.3%
61410-2-1-2400	76.55 %	\$7,605	\$6,963	9.2%
61410-2-1-2750	76.55 %	\$6,407	\$6,202	3.3%
61410-3-1-2100	75.61 %	\$42,635	\$43,433	(1.8%)
61410-3-1-2210	76.55 %	\$82,263	\$79,172	3.9%
61410-3-1-2220	76.55 %	\$2,445	\$2,200	11.2%
61410-3-1-2400	76.55 %	\$7,570	\$6,887	9.9%
61410-3-1-2750	76.55 %	\$6,414	\$6,135	4.5%
68100-9-0-2100	98.96 %	\$11,402	\$11,086	2.9%
68100-9-0-2210	100.00 %	\$22,586	\$21,661	4.3%
68100-9-0-2400	100.00 %	\$2,018	\$1,833	10.1%
68100-9-0-2750	100.00 %	\$1,710	\$1,633	4.7%
		\$4,752,698	\$4,728,508	0.5%
Health Care Costs				
61100-2-1-2300	92.23 %	\$708,689	\$660,682	7.3%
61100-2-2-2300	92.23 %	\$223,864	\$207,282	8.0%
61100-2-4-2300	92.23 %	\$4,374	\$4,515	(3.1%)
61100-3-1-2300	92.23 %	\$382,161	\$388,507	(1.6%)
61100-3-2-2300	92.23 %	\$170,617	\$158,320	7.8%
61100-3-3-2300	92.23 %	\$114,506	\$98,690	16.0%
61100-3-4-2300	92.23 %	\$5,101	\$4,788	6.5%
61100-9-7-2300	75.00 %	\$8,694	\$8,738	(.5%)
61100-9-8-2300	75.00 %	\$31,158	\$27,579	13.0%
61210-2-1-2300	73.30 %	\$14,326	\$17,166	(16.5%)
61210-3-1-2300	73.30 %	\$37,124	\$27,119	36.9%
61230-2-1-2300			\$290	.0%
61230-3-2-2300	100.00 %	\$1		.0%
61320-2-1-2300	68.00 %	\$13,434	\$12,658	6.1%
61320-3-1-2300	68.00 %	\$14,136	\$12,976	8.9%
61410-2-1-2300	53.33 %	\$29,384	\$23,582	24.6%
61410-3-1-2300	53.33 %	\$30,469	\$29,724	2.5%
68100-9-0-2300	41.16 %	\$2,006	\$4,807	(58.3%)
68200-9-0-2300	41.16 %	\$6,092	\$5,673	7.4%
		\$1,796,136	\$1,693,096	6.1%

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Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)				
61100-2-2-7000		\$439,228	\$696,415	(36.9%)
61100-3-1-3100			\$142,436	.0%
61100-3-2-3100			\$95,886	.0%
61100-3-2-7000		\$735,981	\$343,500	114.3%
61100-3-3-3100			\$8,090	.0%
61100-3-4-3100			\$32,490	.0%
61100-3-4-7000		\$146,820	\$66,807	119.8%
		\$1,322,029	\$1,385,623	(4.6%)
Purchased Services - Instructional				
61100-2-1-3200			\$42,657	.0%
61100-2-2-3200			\$186,266	.0%
61100-2-4-3200			\$9,549	.0%
		\$0	\$238,472	(100.0%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)				
61100-9-11-1120			\$55,571	.0%
61100-9-11-2100			\$4,251	.0%
		\$0	\$59,822	(100.0%)
Support - Personal Expenditures CATEGORY				
Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Support Salaries				
61210-3-1-1150		\$120,669	\$122,038	(1.1%)
61220-2-1-1120		\$12,245	\$13,303	(7.9%)
61220-2-2-1120		\$53,795	\$53,211	1.1%
61220-3-1-1120		\$12,245	\$13,303	(7.9%)
61220-3-2-1120		\$53,795	\$53,211	1.1%
61310-2-1-1110		\$46,493	\$46,393	.2%
61310-2-1-1120		\$171,472	\$170,313	.7%
61310-2-1-1150		\$31,761	\$31,531	.7%
61310-2-2-1120		\$43,174	\$43,174	.0%
61310-2-2-1150		\$43,624	\$42,841	1.8%
61310-2-4-1150		\$6,865	\$6,942	(1.1%)
61310-3-1-1110		\$46,493	\$46,392	.2%
61310-3-1-1120		\$152,708	\$151,750	.6%
61310-3-1-1150		\$45,186	\$46,697	(3.2%)
61310-3-2-1120		\$43,173	\$43,173	.0%
61310-3-2-1150		\$43,624	\$42,841	1.8%
61310-3-4-1150		\$6,865	\$6,942	(1.1%)
61320-2-1-1150		\$11,551	\$11,218	3.0%
61320-3-1-1150		\$55,100	\$58,126	(5.2%)
61410-2-1-1150		\$207,759	\$212,655	(2.3%)
61410-3-1-1150		\$154,819	\$159,013	(2.6%)
62110-9-0-1130		\$2,761	\$69,030	(96.0%)
62120-9-0-1150		\$45,975	\$45,975	.0%
62140-9-0-1113		\$110,786	\$110,786	.0%
62140-9-0-1150		\$61,875	\$61,646	.4%
62160-9-0-1130		\$114,982	\$43,772	162.7%

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Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Support Salaries				
62160-9-0-1150		\$66,713	\$85,988	(22.4%)
62220-9-0-1130		\$206,085	\$229,217	(10.1%)
62220-9-0-1140		\$116,632	\$111,369	4.7%
62230-9-0-1132		\$211,738	\$211,738	.0%
62240-9-0-1130		\$51,571	\$51,571	.0%
64100-9-0-1110		\$67,114	\$46,445	44.5%
64100-9-0-1150		\$28,725	\$28,725	.0%
64200-9-0-1160		\$228,633	\$204,236	11.9%
64200-9-0-1190		\$772,627	\$756,479	2.1%
64300-9-0-1160		\$79,655	\$91,779	(13.2%)
68200-9-0-1141		\$166,051	\$166,859	(.5%)
68300-9-0-1110		\$68,959	\$68,959	.0%
68300-9-0-1150		\$29,213	\$29,213	.0%
68400-9-0-1133		\$52,069		.0%
		\$3,845,582	\$3,788,855	1.5%
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	1.94 %	\$11,520	\$11,452	.6%
61100-2-1-2210	2.00 %	\$19,950	\$19,610	1.7%
61100-2-1-2220	2.00 %	\$3,091	\$2,013	53.6%
61100-2-1-2400	2.00 %	\$2,059	\$1,838	12.0%
61100-2-1-2750	2.00 %	\$1,746	\$1,637	6.7%
61100-2-2-2100	1.94 %	\$3,222	\$3,232	(.3%)
61100-2-2-2210	2.00 %	\$5,043	\$5,278	(4.5%)
61100-2-2-2220	2.00 %	\$1,229	\$764	60.9%
61100-2-2-2400	2.00 %	\$560	\$504	11.2%
61100-2-2-2750	2.00 %	\$475	\$449	5.8%
61100-2-4-2100	1.94 %	\$74	\$72	4.1%
61100-2-4-2210	2.00 %	\$157	\$144	9.0%
61100-2-4-2400	2.00 %	\$14	\$12	15.1%
61100-2-4-2750	2.00 %	\$12	\$11	9.5%
61100-3-1-2100	1.94 %	\$6,503	\$6,587	(1.3%)
61100-3-1-2210	2.00 %	\$11,040	\$11,429	(3.4%)
61100-3-1-2220	2.00 %	\$1,605	\$709	126.4%
61100-3-1-2400	2.00 %	\$1,130	\$1,027	10.0%
61100-3-1-2750	2.00 %	\$958	\$915	4.7%
61100-3-2-2100	1.94 %	\$2,374	\$2,346	1.2%
61100-3-2-2210	2.00 %	\$3,790	\$3,541	7.0%
61100-3-2-2220	2.00 %	\$871	\$744	17.0%
61100-3-2-2400	2.00 %	\$416	\$363	14.7%
61100-3-2-2750	2.00 %	\$352	\$323	9.0%
61100-3-3-2100	1.94 %	\$1,615	\$1,491	8.3%
61100-3-3-2210	2.00 %	\$3,047	\$2,611	16.7%
61100-3-3-2220	2.00 %	\$287	\$265	8.4%
61100-3-3-2400	2.00 %	\$298	\$243	22.5%
61100-3-3-2750	2.00 %	\$253	\$217	16.5%
61100-3-4-2100	1.94 %	\$69	\$67	3.8%
61100-3-4-2210	2.00 %	\$151	\$138	9.0%
61100-3-4-2400	2.00 %	\$13	\$12	15.1%
61100-3-4-2750	2.00 %	\$11	\$10	9.5%
61100-3-5-2100	1.94 %	\$305	\$295	3.5%
61210-2-1-2100	14.17 %	\$2,374	\$2,413	(1.6%)

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Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
61210-2-1-2210	14.38 %	\$4,711	\$4,550	3.5%
61210-2-1-2400	14.38 %	\$421	\$385	9.3%
61210-2-1-2750	14.38 %	\$357	\$343	4.0%
61210-3-1-2100	14.17 %	\$6,418	\$6,580	(2.5%)
61210-3-1-2210	14.38 %	\$12,012	\$11,859	1.3%
61210-3-1-2220	14.38 %	\$889	\$872	1.9%
61210-3-1-2400	14.38 %	\$1,153	\$1,078	7.0%
61210-3-1-2750	14.38 %	\$971	\$960	1.1%
61220-2-1-2100	91.92 %	\$935	\$976	(4.2%)
61220-2-1-2210	100.00 %	\$2,038	\$1,870	9.0%
61220-2-1-2400	100.00 %	\$182	\$158	15.0%
61220-2-1-2750	100.00 %	\$154	\$141	9.5%
61220-2-2-2100	91.92 %	\$3,816	\$3,903	(2.2%)
61220-2-2-2210	100.00 %	\$8,153	\$7,482	9.0%
61220-2-2-2400	100.00 %	\$729	\$633	15.0%
61220-2-2-2750	100.00 %	\$617	\$564	9.4%
61220-3-1-2100	91.92 %	\$1,146	\$976	17.4%
61220-3-1-2210	100.00 %	\$2,038	\$1,870	9.0%
61220-3-1-2400	100.00 %	\$182	\$158	15.0%
61220-3-1-2750	100.00 %	\$154	\$141	9.5%
61220-3-2-2100	91.92 %	\$3,815	\$3,904	(2.3%)
61220-3-2-2210	100.00 %	\$8,152	\$7,482	9.0%
61220-3-2-2400	100.00 %	\$729	\$633	15.1%
61220-3-2-2750	100.00 %	\$617	\$564	9.4%
61310-2-1-2100	98.73 %	\$19,728	\$18,256	8.1%
61310-2-1-2210	100.00 %	\$36,473	\$34,901	4.5%
61310-2-1-2400	100.00 %	\$3,259	\$2,954	10.3%
61310-2-1-2750	100.00 %	\$2,756	\$2,631	4.8%
61310-2-2-2100	98.73 %	\$6,063	\$6,022	.7%
61310-2-2-2210	100.00 %	\$12,714	\$12,094	5.1%
61310-2-2-2400	100.00 %	\$1,136	\$1,024	11.0%
61310-2-2-2750	100.00 %	\$963	\$912	5.6%
61310-2-4-2100	98.73 %	\$498	\$523	(4.9%)
61310-2-4-2210	100.00 %	\$1,011	\$976	3.6%
61310-2-4-2400	100.00 %	\$90	\$83	9.3%
61310-2-4-2750	100.00 %	\$74	\$74	.0%
61310-3-1-2100	98.73 %	\$18,163	\$17,621	3.1%
61310-3-1-2210	100.00 %	\$36,172	\$34,424	5.1%
61310-3-1-2400	100.00 %	\$3,232	\$2,913	10.9%
61310-3-1-2750	100.00 %	\$2,725	\$2,595	5.0%
61310-3-2-2100	98.73 %	\$6,083	\$6,022	1.0%
61310-3-2-2210	100.00 %	\$12,714	\$12,094	5.1%
61310-3-2-2400	100.00 %	\$1,136	\$1,023	11.0%
61310-3-2-2750	100.00 %	\$963	\$912	5.6%
61310-3-4-2100	98.73 %	\$498	\$523	(4.9%)
61310-3-4-2210	100.00 %	\$1,011	\$976	3.6%
61310-3-4-2400	100.00 %	\$90	\$83	9.4%
61310-3-4-2750	100.00 %	\$74	\$74	(.0%)
61320-2-1-2100	13.03 %	\$2,717	\$2,819	(3.6%)
61320-2-1-2210	13.28 %	\$4,860	\$4,817	.9%
61320-2-1-2400	13.28 %	\$434	\$408	6.5%
61320-2-1-2750	13.28 %	\$368	\$363	1.3%

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Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
61320-3-1-2100	13.03 %	\$2,050	\$2,167	(5.4%)
61320-3-1-2210	13.28 %	\$4,091	\$4,092	(.0%)
61320-3-1-2400	13.28 %	\$366	\$346	5.6%
61320-3-1-2750	13.28 %	\$310	\$309	.4%
61410-2-1-2100	23.17 %	\$13,719	\$14,002	(2.0%)
61410-2-1-2210	23.45 %	\$24,334	\$25,466	(4.4%)
61410-2-1-2220	23.45 %	\$1,743	\$546	219.1%
61410-2-1-2400	23.45 %	\$2,330	\$2,202	5.8%
61410-2-1-2750	23.45 %	\$1,963	\$1,961	.1%
61410-3-1-2100	23.17 %	\$13,064	\$13,734	(4.9%)
61410-3-1-2210	23.45 %	\$25,206	\$25,035	.7%
61410-3-1-2220	23.45 %	\$749	\$696	7.7%
61410-3-1-2400	23.45 %	\$2,319	\$2,178	6.5%
61410-3-1-2750	23.45 %	\$1,965	\$1,940	1.3%
62110-9-0-2100	98.62 %	\$1,346	\$6,126	(78.0%)
62110-9-0-2210	100.00 %	\$405	\$9,706	(95.8%)
62110-9-0-2400	100.00 %	\$36	\$821	(95.6%)
62110-9-0-2750	100.00 %	\$31	\$732	(95.8%)
62120-9-0-2100	98.62 %	\$11,928	\$12,188	(2.1%)
62120-9-0-2210	100.00 %	\$26,970	\$25,866	4.3%
62120-9-0-2400	100.00 %	\$5,391	\$4,280	26.0%
62120-9-0-2750	100.00 %	\$2,042	\$1,950	4.7%
62140-9-0-2100	98.62 %	\$12,318	\$12,274	.4%
62140-9-0-2210	100.00 %	\$25,312	\$24,276	4.3%
62140-9-0-2400	100.00 %	\$2,262	\$2,055	10.1%
62140-9-0-2750	100.00 %	\$1,917	\$1,830	4.7%
62160-9-0-2100	98.62 %	\$13,515	\$10,117	33.6%
62160-9-0-2210	100.00 %	\$19,495	\$12,090	61.3%
62160-9-0-2400	100.00 %	\$1,742	\$1,023	70.3%
62160-9-0-2750	100.00 %	\$1,476	\$911	62.0%
62220-9-0-2100	98.54 %	\$33,019	\$34,302	(3.7%)
62220-9-0-2210	100.00 %	\$60,941	\$66,769	(8.7%)
62220-9-0-2220	100.00 %	\$5,338	\$2,658	100.8%
62220-9-0-2400	100.00 %	\$5,922	\$5,876	.8%
62220-9-0-2750	100.00 %	\$5,018	\$5,234	(4.1%)
62230-9-0-2100	98.54 %	\$15,651	\$15,322	2.1%
62230-9-0-2210	100.00 %	\$31,041	\$29,770	4.3%
62230-9-0-2400	100.00 %	\$2,774	\$2,520	10.1%
62230-9-0-2750	100.00 %	\$2,350	\$2,244	4.7%
62240-9-0-2100	98.54 %	\$3,758	\$3,778	(.5%)
62240-9-0-2210	100.00 %	\$7,560	\$7,251	4.3%
62240-9-0-2400	100.00 %	\$676	\$614	10.1%
62240-9-0-2750	100.00 %	\$572	\$547	4.7%
64100-9-0-2100	97.81 %	\$6,861	\$5,312	29.2%
64100-9-0-2210	100.00 %	\$14,051	\$10,569	32.9%
64100-9-0-2400	100.00 %	\$1,256	\$895	40.4%
64100-9-0-2750	100.00 %	\$1,064	\$797	33.5%
64200-9-0-2100	97.81 %	\$73,045	\$70,390	3.8%
64200-9-0-2210	100.00 %	\$26,585	\$46,478	(42.8%)
64200-9-0-2220	100.00 %	\$4,220	\$3,670	15.0%
64200-9-0-2400	100.00 %	\$11,178	\$10,030	11.4%
64300-9-0-2100	97.81 %	\$5,546	\$6,383	(13.1%)

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Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
64300-9-0-2210	100.00 %	\$2,553	\$4,197	(39.2%)
64300-9-0-2220	100.00 %	\$352	\$1,168	(69.9%)
64300-9-0-2400	100.00 %	\$1,043	\$1,073	(2.8%)
68200-9-0-2100	98.56 %	\$12,184	\$12,728	(4.3%)
68200-9-0-2210	100.00 %	\$24,546	\$23,542	4.3%
68200-9-0-2400	100.00 %	\$2,193	\$1,992	10.1%
68200-9-0-2750	100.00 %	\$1,859	\$1,775	4.7%
68300-9-0-2100	98.79 %	\$6,855	\$6,739	1.7%
68300-9-0-2210	100.00 %	\$14,392	\$13,803	4.3%
68300-9-0-2400	100.00 %	\$1,286	\$1,168	10.1%
68300-9-0-2750	100.00 %	\$1,186	\$1,041	14.0%
68400-9-0-2100	99.05 %	\$3,983		.0%
68400-9-0-2210	100.00 %	\$7,633		.0%
68400-9-0-2400	100.00 %	\$682		.0%
68400-9-0-2750	100.00 %	\$482		.0%
		\$943,059	\$930,510	1.3%
Health Care Costs				
61100-2-1-2300	7.77 %	\$59,665	\$53,399	11.7%
61100-2-2-2300	7.77 %	\$18,847	\$16,753	12.5%
61100-2-4-2300	7.77 %	\$368	\$365	.9%
61100-3-1-2300	7.77 %	\$32,175	\$31,401	2.5%
61100-3-2-2300	7.77 %	\$14,364	\$12,796	12.3%
61100-3-3-2300	7.77 %	\$9,640	\$7,977	20.9%
61100-3-4-2300	7.77 %	\$429	\$387	11.0%
61210-2-1-2300	26.18 %	\$5,117	\$6,131	(16.5%)
61210-3-1-2300	26.18 %	\$13,258	\$9,685	36.9%
61220-2-1-2300	100.00 %	\$1,016	\$993	2.3%
61220-2-2-2300	100.00 %	\$4,065	\$3,972	2.3%
61220-3-1-2300	100.00 %	\$1,016	\$993	2.3%
61220-3-2-2300	100.00 %	\$4,065	\$3,972	2.3%
61310-2-1-2300	100.00 %	\$16,727	\$14,633	14.3%
61310-2-2-2300	100.00 %	\$8,080	\$6,898	17.1%
61310-2-4-2300	100.00 %	\$807		.0%
61310-3-1-2300	100.00 %	\$20,081	\$20,048	.2%
61310-3-2-2300	100.00 %	\$8,080	\$6,898	17.1%
61310-3-4-2300	100.00 %	\$807		.0%
61320-2-1-2300	32.00 %	\$6,322	\$5,957	6.1%
61320-3-1-2300	32.00 %	\$6,652	\$6,106	8.9%
61410-2-1-2300	46.67 %	\$25,711	\$20,634	24.6%
61410-3-1-2300	46.67 %	\$26,660	\$26,008	2.5%
62110-9-0-2300	100.00 %	\$188	\$4,584	(95.9%)
62120-9-0-2300	100.00 %	\$13,027	\$12,540	3.9%
62140-9-0-2300	100.00 %	\$16,161	\$15,792	2.3%
62160-9-0-2300	100.00 %	\$4,503		.0%
62220-9-0-2300	100.00 %	\$56,930	\$59,945	(5.0%)
62230-9-0-2300	100.00 %	\$12,410	\$13,017	(4.7%)
62240-9-0-2300	100.00 %	\$4,742	\$4,450	6.6%
64100-9-0-2300	100.00 %	\$8,420	\$6,876	22.4%
64200-9-0-2300	100.00 %	\$104,657	\$101,827	2.8%
64300-9-0-2300	100.00 %	\$15,598	\$18,304	(14.8%)
68100-9-0-2300	58.84 %	\$2,867	\$6,575	(56.4%)

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Health Care Costs				
68200-9-0-2300	58.84 %	\$8,708	\$7,761	12.2%
68300-9-0-2300	100.00 %	\$6,779	\$6,624	2.3%
		\$538,942	\$514,303	4.8%

Superintendents				
62120-9-0-1112		\$137,993	\$137,993	.0%
		\$137,993	\$137,993	0.0%

School Boards				
62110-9-0-1111		\$15,217	\$15,400	(1.2%)
		\$15,217	\$15,400	(1.2%)

Nurses				
62220-9-0-1131		\$150,042	\$152,347	(1.5%)
		\$150,042	\$152,347	(1.5%)

Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Instructional Classroom				
61100-2-1-3000		\$54,776	\$10,539	419.7%
61100-2-1-6000		\$9,186	\$9,186	.0%
61100-2-1-6030		\$132,020	\$128,416	2.8%
61100-2-2-3000		\$104,065	\$450	23001.4%
61100-2-2-4000			\$683	.0%
61100-2-2-6030		\$31,698	\$51,931	(39.0%)
61100-2-4-3000		\$9,074		.0%
61100-2-4-6030		\$7,215	\$10,415	(30.7%)
61100-3-1-3000		\$189,454	\$31,398	503.4%
61100-3-1-6000		\$42,495	\$43,728	(2.8%)
61100-3-1-6030		\$144,522	\$122,847	17.6%
61100-3-2-3000		\$205,995	\$150	137312.2%
61100-3-2-6030		\$22,293	\$14,677	51.9%
61100-3-3-3000		\$16,418		.0%
61100-3-3-6000		\$48,104	\$53,391	(9.9%)
61100-3-4-3000		\$3,415		.0%
61100-3-4-6030		\$4,590	\$3,036	51.2%
		\$1,025,319	\$480,847	113.2%

Instructional Support				
61210-2-1-6030		\$1,918	\$1,898	1.0%
61210-3-1-3000			\$6,272	.0%
61210-3-1-6000			\$1,900	.0%
61210-3-1-6030		\$1,900		.0%
61220-2-2-6000			\$32	.0%
61320-2-1-3000		\$4,584	\$4,508	1.7%
61320-2-1-6000		\$24,070	\$24,430	(1.5%)
61320-3-1-3000		\$3,201	\$2,981	7.4%
61320-3-1-6000		\$27,216	\$25,581	6.4%

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Instructional Support				
		\$62,889	\$67,603	(7.0%)
Administration				
62110-9-0-3000		\$4,200	\$2,700	55.6%
62110-9-0-6000		\$377	\$287	31.5%
62120-9-0-3000		\$47,487	\$66,901	(29.0%)
62120-9-0-6000		\$526	\$622	(15.5%)
62140-9-0-3000		\$90,790	\$81,827	11.0%
62140-9-0-6000			\$140	.0%
62160-9-0-3000		\$30,711	\$43,283	(29.0%)
62160-9-0-6000		\$23,702	\$23,219	2.1%
		\$197,793	\$218,979	(9.7%)
Attendance & Health				
62220-9-0-6000		\$4,460	\$4,163	7.1%
62230-9-0-6000		\$4,276	\$4,274	.0%
62240-9-0-6000		\$3,071	\$2,942	4.4%
		\$11,807	\$11,379	3.8%
Utilities				
64200-9-0-5100		\$1,371,228	\$1,391,790	(1.5%)
		\$1,371,228	\$1,391,790	(1.5%)
Communications				
61220-2-2-5200		\$746		.0%
64200-9-0-5200		\$52,332	\$68,005	(23.0%)
64700-9-0-5200		\$10,452	\$10,485	(.3%)
		\$63,530	\$78,490	(19.1%)
Insurance				
64200-9-0-5300		\$63,180	\$59,780	5.7%
		\$63,180	\$59,780	5.7%
Other Operations & Maintenance				
64200-9-0-3000		\$332,125	\$344,039	(3.5%)
64200-9-0-6000		\$179,083	\$201,865	(11.3%)
64300-9-0-3000		\$4,250		.0%
64300-9-0-6000		\$20,633	\$16,871	22.3%
64400-9-0-3000		\$14,721	\$14,498	1.5%
64500-9-0-6000		\$12,562	\$11,352	10.7%
64600-9-0-3000		\$107,155	\$107,830	(.6%)
		\$670,530	\$696,455	(3.7%)
Unemployment Insurance				
61100-2-1-2600		\$1,377	\$997	38.1%
61100-3-1-2600		\$2,352	\$775	203.5%
		\$3,729	\$1,773	110.4%
Worker's Compensation				

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Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Worker's Compensation				
61100-2-1-2700		\$19,577	\$53,679	(63.5%)
61100-2-2-2700		\$3,262		.0%
61100-2-4-2700		\$109		.0%
61100-3-1-2700		\$15,442	\$53,679	(71.2%)
61100-3-2-2700		\$2,995		.0%
61100-3-3-2700		\$2,093		.0%
61100-3-4-2700		\$103		.0%
61210-2-1-2700		\$443		.0%
61210-3-1-2700		\$1,250		.0%
61220-2-2-2700		\$135		.0%
61220-3-2-2700		\$135		.0%
61230-3-2-2700		\$291		.0%
61310-2-1-2700		\$276		.0%
61310-2-2-2700		\$200		.0%
61310-3-1-2700		\$400		.0%
61310-3-2-2700		\$200		.0%
61310-3-4-2700		\$83		.0%
61320-2-1-2700		\$564		.0%
61320-3-1-2700		\$469		.0%
61410-2-1-2700		\$1,568		.0%
61410-3-1-2700		\$1,547		.0%
62110-9-0-2700		\$7		.0%
62120-9-0-2700		\$372		.0%
62140-9-0-2700		\$354		.0%
62160-9-0-2700		\$362		.0%
62220-9-0-2700		\$1,005		.0%
62230-9-0-2700		\$426		.0%
62240-9-0-2700		\$104		.0%
64100-9-0-2700		\$1,281		.0%
64200-9-0-2700		\$16,995		.0%
64300-9-0-2700		\$1,596		.0%
68100-9-0-2700		\$310		.0%
68200-9-0-2700		\$338		.0%
68300-9-0-2700		\$198		.0%
68400-9-0-2700		\$105		.0%
		\$74,595	\$107,358	(30.5%)
Disability Insurance				
61410-3-1-2500		\$68		.0%
		\$68	\$0	0.0%
Substitute Teachers				
61100-2-1-1520		\$181,765	\$184,064	(1.2%)
61100-2-2-1520		\$48,808	\$38,742	26.0%
61100-3-1-1520		\$79,861	\$86,504	(7.7%)
61100-3-2-1520		\$32,311	\$30,260	6.8%
61100-3-3-1520		\$14,094	\$12,170	15.8%
		\$356,840	\$351,740	1.4%
Improvement				
61310-2-1-3000		\$171		.0%

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Improvement				
61310-2-1-6000		\$134	\$843	(84.1%)
61310-2-2-6000		\$82	\$125	(33.8%)
61310-3-1-3000		\$869	\$3,419	(74.6%)
61310-3-1-6000		\$1,157	\$292	297.0%
		\$2,414	\$4,679	(48.4%)
Technology				
68100-9-0-3000		\$32,313	\$45,834	(29.5%)
68100-9-0-6000		\$35,401	\$45,420	(22.1%)
68100-9-0-8110		\$310,779	\$321,052	(3.2%)
68200-9-0-3000		\$77,242	\$63,465	21.7%
68200-9-0-6000		\$56,266	\$58,595	(4.0%)
68300-9-0-3000		\$10,830	\$14,428	(24.9%)
68300-9-0-5001		\$65,143		.0%
68300-9-0-6000		\$1,817	\$1,078	68.6%
68400-9-0-3000		\$26,262	\$21,793	20.5%
68600-9-0-3000		\$5,565	\$4,610	20.7%
68600-9-0-6000		\$2,768	\$795	248.3%
		\$624,385	\$577,069	8.2%
Pupil Transportation				
63100-9-0-1110		\$19,352	\$46,445	(58.3%)
63100-9-0-1130		\$52,519	\$43,666	20.3%
63100-9-0-1150		\$37,582	\$36,949	1.7%
63100-9-0-2100		\$8,046	\$9,388	(14.3%)
63100-9-0-2210		\$12,499	\$15,992	(21.8%)
63100-9-0-2300		\$8,306	\$11,923	(30.3%)
63100-9-0-2400		\$1,387	\$1,415	(2.0%)
63100-9-0-2700		\$261		.0%
63100-9-0-2750		\$1,175	\$1,260	(6.8%)
63100-9-0-3000		\$10,245	\$5,003	104.8%
63200-9-0-1170			\$1,058,881	.0%
63200-9-0-1190		\$1,027,204		.0%
63200-9-0-2100		\$74,862	\$75,975	(1.5%)
63200-9-0-2210		\$19,440	\$37,120	(47.6%)
63200-9-0-2300		\$177,129	\$160,873	10.1%
63200-9-0-2400		\$9,661	\$8,993	7.4%
63200-9-0-2700		\$30,046		.0%
63200-9-0-3000		\$37,841	\$46,420	(18.5%)
63200-9-0-5300		\$57,104	\$61,986	(7.9%)
63200-9-0-6008		\$275,175	\$269,577	2.1%
63200-9-0-6009		\$177,105	\$232,306	(23.8%)
63200-9-0-8100			\$2,703	.0%
63300-9-0-1170			\$153,340	.0%
63300-9-0-1190		\$174,067		.0%
63300-9-0-2100		\$13,133	\$11,316	16.1%
63300-9-0-2210		\$2,713	\$4,221	(35.7%)
63300-9-0-2300		\$18,151	\$18,651	(2.7%)
63300-9-0-2400		\$1,428	\$1,052	35.7%
63300-9-0-2700		\$3,788		.0%
63400-9-0-1160		\$151,765	\$141,095	7.6%

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Pupil Transportation				
63400-9-0-1620			\$6,866	.0%
63400-9-0-2100		\$11,319	\$10,869	4.1%
63400-9-0-2210		\$4,060	\$6,673	(39.2%)
63400-9-0-2300		\$18,958	\$17,968	5.5%
63400-9-0-2400		\$1,848	\$1,679	10.1%
63400-9-0-2700		\$4,591		.0%
63400-9-0-3000		\$11,342	\$12,982	(12.6%)
63400-9-0-6000		\$5,540	\$6,105	(9.3%)
63400-9-0-6008		\$8,489	\$9,071	(6.4%)
63400-9-0-6009		\$2,683	\$3,432	(21.8%)
63400-9-0-8100		\$429,979	\$300,288	43.2%
		\$2,900,792	\$2,832,480	2.4%

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2017 Percent of Fringe Benefit Allocation	FY 2017 Total Unrecognized Expenditures	FY 2016 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures				
61100-2-1-1650		\$5,000	\$5,000	.0%
61100-2-1-1660		\$79,250		.0%
61100-2-1-2800		\$31,105	\$42,293	(26.5%)
61100-2-1-5400		\$29,905	\$31,552	(5.2%)
61100-2-1-5500		\$9,150	\$1,958	367.3%
61100-2-1-8100		\$632	\$39,145	(98.4%)
61100-2-2-1660		\$40,250		.0%
61100-2-2-2800		\$903	\$4,015	(77.5%)
61100-2-2-5500		\$3,096	\$5,695	(45.6%)
61100-2-4-1660		\$500		.0%
61100-2-4-5500		\$703	\$708	(.7%)
61100-3-1-1650		\$2,500	\$2,500	.0%
61100-3-1-1660		\$48,250		.0%
61100-3-1-2800		\$38,168	\$37,787	1.0%
61100-3-1-5400		\$33,815	\$32,826	3.0%
61100-3-1-5500		\$12,499	\$3,275	281.6%
61100-3-1-5800		\$3,871	\$4,437	(12.7%)
61100-3-1-8100		\$24,478	\$11,082	120.9%
61100-3-2-1660		\$26,250		.0%
61100-3-2-2800		\$963	\$2,075	(53.6%)
61100-3-2-5500		\$632	\$1,628	(61.1%)
61100-3-3-1650		\$2,500	\$2,500	.0%
61100-3-3-1660		\$10,500		.0%
61100-3-3-2800		\$465	\$238	95.8%
61100-3-3-5500		\$2,506	\$1,729	45.0%
61100-3-3-8200		\$53,482	\$71,475	(25.2%)
61100-3-4-1660		\$500		.0%
61100-3-4-5500		\$801	\$1,032	(22.4%)
61100-9-6-1120		\$51,491		.0%
61100-9-6-2700		\$166		.0%
61100-9-7-1110		\$95,143	\$95,843	(.7%)
61100-9-7-1120		\$383,145	\$364,159	5.2%
61100-9-7-1140		\$4,938	\$5,009	(1.4%)
61100-9-7-1150		\$45,920	\$46,559	(1.4%)

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Unrecognized Instruction Expenditures				
61100-9-7-1660		\$1,000		.0%
61100-9-7-3000		\$30,911	\$28,535	8.3%
61100-9-7-5500		\$17,947	\$16,043	11.9%
61100-9-7-6030		\$39,050	\$44,237	(11.7%)
61100-9-8-1120		\$225,025	\$225,025	.0%
61100-9-8-1140		\$80,785	\$82,597	(2.2%)
61100-9-8-1151		\$8,182		.0%
61100-9-8-1520			\$8,539	.0%
61100-9-8-1660		\$5,000		.0%
61100-9-8-2700		\$617		.0%
61100-9-8-3000		\$21,460	\$29,794	(28.0%)
61100-9-8-5500		\$96	\$134	(28.1%)
61100-9-8-6000			\$109	.0%
61100-9-8-6030		\$2,000		.0%
61100-9-9-1110			\$10,452	.0%
61100-9-9-2800			\$308	.0%
61100-9-9-6030			\$486	.0%
61210-2-1-1520		\$1,698	\$2,904	(41.5%)
61210-2-1-1660		\$2,500		.0%
61210-2-1-2800		\$297		.0%
61210-2-1-5500		\$497	\$1,445	(65.6%)
61210-3-1-1520			\$150	.0%
61210-3-1-1650		\$2,500	\$2,500	.0%
61210-3-1-1660		\$6,250		.0%
61210-3-1-2800			\$323	.0%
61210-3-1-5500		\$997	\$182	448.2%
61220-2-1-1620		\$1,605		.0%
61220-2-1-2800			\$43	.0%
61220-2-1-5500			\$460	.0%
61220-2-2-1620		\$2,205		.0%
61220-2-2-1660		\$500		.0%
61220-2-2-5500			\$1,208	.0%
61220-3-1-1620		\$4,605		.0%
61220-3-1-5500		\$1,206	\$841	43.5%
61220-3-2-1620		\$2,204		.0%
61220-3-2-1660		\$500		.0%
61220-3-2-5500		\$1,626	\$980	65.8%
61230-2-2-5500		\$163		.0%
61230-3-1-2800			\$73	.0%
61230-3-1-5500		\$701		.0%
61230-3-2-1660		\$500		.0%
61230-3-2-5500		\$563	\$524	7.5%
61310-2-1-1620		\$755	\$1,153	(34.5%)
61310-2-1-1660		\$2,000		.0%
61310-2-1-2800		\$19,923	\$613	3148.5%
61310-2-1-5500		\$8,823	\$7,171	23.0%
61310-2-2-1620		\$454	\$339	34.1%
61310-2-2-1660		\$750		.0%
61310-2-2-5500		\$498	\$626	(20.4%)
61310-2-4-1620		\$198	\$6	3376.3%
61310-3-1-1620		\$979	\$1,418	(31.0%)
61310-3-1-1660		\$2,000		.0%

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Unrecognized Instruction Expenditures				
61310-3-1-2800		\$3,905	\$701	457.2%
61310-3-1-5500		\$4,165	\$852	388.8%
61310-3-2-1620		\$454	\$338	34.2%
61310-3-2-1660		\$1,000		.0%
61310-3-2-5500		\$727	\$484	50.2%
61310-3-4-1620		\$198	\$6	3358.3%
61320-2-1-1660		\$3,000		.0%
61320-2-1-2800			\$596	.0%
61320-3-1-1660		\$2,250		.0%
61320-3-1-2800			\$145	.0%
61410-2-1-1660		\$7,500		.0%
61410-2-1-2800		\$14,949	\$16,211	(7.8%)
61410-2-1-5500		\$5,132	\$5,098	.7%
61410-3-1-1620		\$3,549		.0%
61410-3-1-1660		\$8,000		.0%
61410-3-1-2800		\$2,466	\$18,497	(86.7%)
61410-3-1-5500		\$6,304	\$6,304	.0%
		\$1,606,644	\$1,332,967	20.5%
Unrecognized Administration Expenditures				
62110-9-0-5500		\$3,305	\$4,296	(23.1%)
62110-9-0-5800		\$10,931	\$8,138	34.3%
62120-9-0-1620		\$389	\$277	40.6%
62120-9-0-1660		\$1,000		.0%
62120-9-0-2800		\$2,925	\$3,038	(3.7%)
62120-9-0-5500		\$357	\$1,929	(81.5%)
62120-9-0-5800		\$8,600	\$6,550	31.3%
62140-9-0-1620		\$1,765	\$1,227	43.8%
62140-9-0-1660		\$1,500		.0%
62140-9-0-2800			\$138	.0%
62140-9-0-5500		\$2,500	\$5,503	(54.6%)
62160-9-0-1620		\$1,384	\$6,529	(78.8%)
62160-9-0-1660		\$1,750		.0%
62160-9-0-2800			\$40	.0%
62160-9-0-5400		\$8,075	\$8,735	(7.6%)
62160-9-0-5500		\$876	\$1,387	(36.9%)
62160-9-0-5800		\$25,778	\$23,968	7.6%
62220-9-0-1620		\$2,415	\$2,745	(12.0%)
62220-9-0-1660		\$6,500		.0%
62220-9-0-5500		\$495	\$59	739.0%
62230-9-0-1660		\$1,500		.0%
62230-9-0-2800			\$114	.0%
62230-9-0-5500		\$3,187	\$3,628	(12.1%)
62240-9-0-1660		\$500		.0%
62240-9-0-5500		\$1,424	\$820	73.7%
		\$87,155	\$79,120	10.2%
Unrecognized Pupil Transportation Expenditures				
63100-9-0-1660		\$500		.0%
63100-9-0-2800		\$62	\$1,004	(93.8%)
63100-9-0-5500			\$63	.0%

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Unrecognized Pupil Transportation Expenditures				
63200-9-0-1660		\$26,500		.0%
63200-9-0-2800		\$3,988	\$3,908	2.0%
63300-9-0-1660		\$6,000		.0%
63300-9-0-2800			\$189	.0%
63400-9-0-1660		\$2,000		.0%
63400-9-0-2800			\$141	.0%
		\$39,049	\$5,304	636.2%
Unrecognized Operations & Maintenance Expenditures				
64100-9-0-1660		\$1,000		.0%
64100-9-0-2800			\$60	.0%
64200-9-0-1620		\$3,551	\$20,423	(82.6%)
64200-9-0-1660		\$19,750		.0%
64200-9-0-2800		\$4,473	\$6,219	(28.1%)
64200-9-0-5500		\$1,414	\$1,377	2.7%
64200-9-0-8100		\$18,879	\$5,840	223.3%
64200-9-0-8200		\$4,720		.0%
64300-9-0-1620		\$585	\$1,144	(48.9%)
64300-9-0-1660		\$1,500		.0%
64300-9-0-2800			\$160	.0%
64300-9-0-8100		\$15,399	\$8,926	72.5%
64500-9-0-8100		\$157,701	\$43,100	265.9%
64600-9-0-8100		\$88,201	\$136,270	(35.3%)
		\$317,173	\$223,520	41.9%
School Food				
65100-9-0-1110		\$70,665	\$70,440	.3%
65100-9-0-1150		\$33,716	\$33,488	.7%
65100-9-0-1160		\$11,375	\$24,397	(53.4%)
65100-9-0-1190		\$668,829	\$673,915	(.8%)
65100-9-0-1620		\$3,547		.0%
65100-9-0-1660		\$18,750		.0%
65100-9-0-2100		\$54,992	\$55,084	(.2%)
65100-9-0-2210		\$31,727	\$46,233	(31.4%)
65100-9-0-2300		\$126,162	\$7,561	1568.7%
65100-9-0-2400		\$8,058	\$1,102	631.5%
65100-9-0-2750		\$1,154		.0%
65100-9-0-3000		\$33,573	\$39,436	(14.9%)
65100-9-0-5500		\$8,861	\$6,824	29.9%
65100-9-0-6000		\$73,146	\$76,465	(4.3%)
65100-9-0-6002		\$1,006,361	\$975,623	3.2%
65100-9-0-8100		\$32,321	\$37,536	(13.9%)
65100-9-0-8200			\$8,172	.0%
		\$2,183,238	\$2,056,275	6.2%
Unrecognized Facilities Expenditures				
66300-9-0-3000		\$372,965	\$484,392	(23.0%)
		\$372,965	\$484,392	(23.0%)
Debt Service & Fund Transfers				

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Debt Service & Fund Transfers				
67100-9-0-9100			\$1,359,833	.0%
67100-9-0-9200			\$379,775	.0%
		\$0	\$1,739,608	(100.0%)
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	1.17 %	\$6,957	\$326	2036.7%
61100-2-2-2100	1.17 %	\$1,946	\$92	2017.1%
61100-2-4-2100	1.17 %	\$45	\$2	2110.6%
61100-3-1-2100	1.17 %	\$3,927	\$187	1997.1%
61100-3-2-2100	1.17 %	\$1,434	\$67	2050.3%
61100-3-3-2100	1.17 %	\$975	\$42	2200.0%
61100-3-4-2100	1.17 %	\$42	\$2	2104.2%
61100-3-5-2100	1.17 %	\$184	\$8	2099.0%
61100-9-6-2100	100.00 %	\$3,939		.0%
61100-9-7-2100	100.00 %	\$35,967	\$36,554	(1.6%)
61100-9-7-2210	100.00 %	\$15,664	\$15,023	4.3%
61100-9-7-2400	100.00 %	\$1,400	\$1,272	10.1%
61100-9-7-2750	100.00 %	\$1,186	\$1,133	4.7%
61100-9-8-2100	100.00 %	\$22,815	\$22,673	.6%
61100-9-8-2210	100.00 %	\$40,106	\$38,464	4.3%
61100-9-8-2220	100.00 %	\$4,679	\$4,675	.1%
61100-9-8-2400	100.00 %	\$4,002	\$3,651	9.6%
61100-9-8-2750	100.00 %	\$3,391	\$3,253	4.3%
61100-9-9-2100			\$800	.0%
61210-2-1-2100	1.52 %	\$255	\$110	132.0%
61210-2-1-2210	0.20 %	\$66	\$114	(41.8%)
61210-2-1-2400	0.20 %	\$6	\$10	(38.5%)
61210-2-1-2750	0.20 %	\$5	\$9	(41.5%)
61210-3-1-2100	1.52 %	\$689	\$299	130.0%
61210-3-1-2210	0.20 %	\$169	\$297	(43.0%)
61210-3-1-2220	0.20 %	\$13	\$22	(42.7%)
61210-3-1-2400	0.20 %	\$16	\$27	(39.8%)
61210-3-1-2750	0.20 %	\$14	\$24	(43.1%)
61220-2-1-2100	8.08 %	\$82	\$0	.0%
61220-2-2-2100	8.08 %	\$336	\$0	.0%
61220-3-1-2100	8.08 %	\$101	\$0	.0%
61220-3-2-2100	8.08 %	\$336	\$0	.0%
61230-2-1-2100	0.48 %	\$2	\$0	.0%
61230-2-2-2100	0.48 %	\$1	\$0	.0%
61230-3-1-2100	0.48 %	\$9	\$0	.0%
61230-3-2-2100	0.48 %	\$25	\$0	.0%
61310-2-1-2100	1.27 %	\$254	\$88	190.3%
61310-2-2-2100	1.27 %	\$78	\$29	170.5%
61310-2-4-2100	1.27 %	\$6	\$3	155.6%
61310-3-1-2100	1.27 %	\$234	\$85	176.9%
61310-3-2-2100	1.27 %	\$78	\$29	171.3%
61310-3-4-2100	1.27 %	\$6	\$3	155.6%
61320-2-1-2100	1.03 %	\$214	\$0	.0%
61320-3-1-2100	1.03 %	\$161	\$0	.0%
61410-2-1-2100	1.22 %	\$721	\$0	.0%
61410-3-1-2100	1.22 %	\$686	\$0	.0%
62110-9-0-2100	1.38 %	\$19	\$86	(78.1%)

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Fringe Expenditures (Excluding Health Care Premium)				
62120-9-0-2100	1.38 %	\$167	\$172	(2.7%)
62140-9-0-2100	1.38 %	\$172	\$173	(.2%)
62160-9-0-2100	1.38 %	\$189	\$142	32.9%
62220-9-0-2100	1.46 %	\$490	\$125	293.3%
62230-9-0-2100	1.46 %	\$232	\$56	317.3%
62240-9-0-2100	1.46 %	\$56	\$14	306.3%
64100-9-0-2100	2.19 %	\$154	\$102	51.4%
64200-9-0-2100	2.19 %	\$1,638	\$1,346	21.7%
64300-9-0-2100	2.19 %	\$124	\$122	1.9%
68100-9-0-2100	1.04 %	\$120	\$0	.0%
68200-9-0-2100	1.44 %	\$178	\$0	.0%
68300-9-0-2100	1.21 %	\$84	\$2	4376.0%
68400-9-0-2100	0.95 %	\$38		.0%
		\$156,883	\$131,708	19.1%
Unrecognized Technology Expenditures				
68100-9-0-1620		\$120		.0%
68100-9-0-1660		\$1,500		.0%
68100-9-0-2800			\$101	.0%
68100-9-0-5500		\$37		.0%
68200-9-0-1620		\$420		.0%
68200-9-0-1660		\$2,000		.0%
68200-9-0-2800			\$117	.0%
68200-9-0-5500		\$4,273	\$5,188	(17.6%)
68300-9-0-1620		\$200	\$27	633.4%
68300-9-0-1660		\$1,000		.0%
68300-9-0-2800			\$58	.0%
68300-9-0-5200			\$106,018	.0%
68300-9-0-5500		\$2,370	\$1,956	21.1%
68400-9-0-1660		\$500		.0%
68400-9-0-5500		\$358		.0%
68500-9-0-3000		\$7,150	\$7,791	(8.2%)
68500-9-0-6000		\$613	\$1,775	(65.5%)
		\$20,542	\$123,031	(83.3%)
Health Care Costs				
61100-9-7-2300	25.00 %	\$2,898	\$3,233	(10.4%)
61100-9-8-2300	25.00 %	\$10,386	\$10,204	1.8%
61210-2-1-2300	0.52 %	\$102	\$196	(47.8%)
61210-3-1-2300	0.52 %	\$265	\$310	(14.4%)
		\$13,652	\$13,943	(2.1%)

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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.

Total Object Code 2800 Expenditures	\$124,588.44
Total Terminal Leave Payouts (All Functions)	\$68,089.04
Terminal Leave Payouts - Function 62120 (Executive Administration Services)	\$0.00

**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.

Number of Subcontracts/Subawards Reported	0.00
Total FY 2017 Subcontract/Subaward Expenditures	\$0.00
Total FY 2017 Subcontract/Subaward Expenditures that Will be INCLUDED in the Indirect Cost Rate Calculation (first \$25,000 for each)	\$0.00
Total FY 2017 Subcontract/Subaward Expenditures that Will be EXCLUDED from the Indirect Cost Rate Calculation (expenditures exceeding \$25,000 per subcontract/subaward, per year)	\$0.00

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.

Number of Employees Receiving Retirement Incentive Payments	0.00
Total Local Retirement Incentive Expenditures	\$0.00