

## Verification Report

Application Name	Annual School Report: Financial (ASRFIN)
Division Name	Amherst County Public Schools
Division Number	005

**The following 54 page(s), the VERIFICATION REPORT for AMHERST COUNTY PUBLIC SCHOOLS, reflects the data approved and submitted to DOE on the day and time listed below.**

### **Reviewed and Approved By**

Dr. Robert Arnold  
Date: Sep 17, 2018 07:19 AM

### **Submitted By**

Mrs. Teresa C Crouch  
Date: Sep 15, 2018 11:27 AM

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**Teresa Crouch  
005 Amherst County Public Schools**

The following is your 2017-2018 Superintendent's Verification Report based on your school division's 2017-2018 Annual School Report Financial Section (ASRFIN) submitted on September 15, 2018. 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.

If you have any corrections to your 2017-2018 ASRFIN, you will need to 1) make the corrections in your 2017-2018 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, 2018. 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 2018 Required Local Effort**

Net Local Expenditures for Operations	14,301,713.25
FY 2018 Required Local Effort for SOQ Accounts	8,090,328.00
Variance	<u>6,211,385.25</u>

**Amherst County has met FY 2018 Required Local Effort**

---

**Fiscal Year 2018 Annual School Report Financial Summary:**

	<b>FY 2018</b>	<b>FY 2017</b>	<b>Variance</b>
Total Beginning Year Balances	1,341,539.83	1,265,893.71	75,646.12
Total Revenues	46,586,496.55	46,725,217.27	(138,720.72)
Less Total Expenditures	46,329,002.86	46,649,570.35	(320,567.49)
<b>End of Year Balance</b>	<u><u>1,599,033.52</u></u>	<u><u>1,341,540.63</u></u>	<u><u>257,492.89</u></u>

---

**Superintendent Certification:**

**ON BEHALF OF THE AMHERST COUNTY SCHOOL BOARD AND IN ACCORDANCE WITH 22.1-81 OF THE CODE OF VIRGINIA, 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 2017-2018 SCHOOL YEAR.**

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**ASRFIN Warnings Report**

The following possible errors were found in your 2017-2018 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-18

Row	Function	Object	Description	Amount You Entered	Comparison Amount	Warning Message
11	Revenues					
12	410405		VPSA Technology Grants	267,724.72	310,488.65	
13	Other Indirect Cost - Sched O					
14	Schedule O - Other Indirect Cost Informa		Subcontracts/Subawards			You have not entered any records for Subcontracts/Subawards. Please verify and continue if correct.
15	Schedule O - Other Indirect Cost Informa		Local Retirement Incentives			You have not entered any local retirement incentive information. Please verify and continue if correct.

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Revenues - Breakdown by Category**

	FY 2018	FY 2017	Variance
<b>STATE FUNDS</b>			
A STANDARD OF QUALITY FUNDS	22,413,137.31	22,659,978.02	(246,840.71)
B INCENTIVE FUNDS	662,016.83	653,085.22	8,931.61
C CATEGORICAL FUNDS	181,838.56	219,258.34	(37,419.78)
D LOTTERY FUNDS	3,029,627.01	2,876,024.91	153,602.10
E OTHER STATE FUNDS	79,383.96	72,454.63	6,929.33
<b>Total STATE FUNDS</b>	<b>26,366,003.67</b>	<b>26,480,801.12</b>	<b>(114,797.45)</b>
<b>FEDERAL FUNDS</b>			
F FEDERAL FUNDS PAID THROUGH THE STATE	3,952,721.82	3,996,454.50	(43,732.68)
G FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	582.57	32,504.70	(31,922.13)
<b>Total FEDERAL FUNDS</b>	<b>3,953,304.39</b>	<b>4,028,959.20</b>	<b>(75,654.81)</b>
<b>CITY-COUNTY FUNDS</b>			
H LOCAL APPROPRIATIONS	14,579,472.20	14,289,628.22	289,843.98
I DISTRICT FUNDS	0.00	0.00	0.00
J OTHER LOCAL FUNDS	1,687,716.29	1,925,828.73	(238,112.44)
K LOANS, BONDS, AND INVESTMENTS	0.00	0.00	0.00
<b>Total CITY-COUNTY FUNDS</b>	<b>16,267,188.49</b>	<b>16,215,456.95</b>	<b>51,731.54</b>
<b>Total All Revenues</b>	<b>46,586,496.55</b>	<b>46,725,217.27</b>	<b>(138,720.72)</b>

**Ending Balance Calculation**

	FY 2018	FY 2017	Variance
Total Beginning Year Balances	1,341,539.83	1,265,893.71	75,646.12
Total Revenues	46,586,496.55	46,725,217.27	(138,720.72)
Less Total Expenditures	46,329,002.86	46,649,570.35	(320,567.49)
<b>End of Year Balance</b>	<b>1,599,033.52</b>	<b>1,341,540.63</b>	<b>257,492.89</b>

**Instructional Position Average Salary Summary**

	FY 2018	FY 2017	Variance
Elementary Teacher Average Salary	45,984.72	46,080.83	(96.11)
Secondary Teacher Average Salary	43,326.04	45,057.94	(1,731.90)
Elementary Assistant Principal Average Salary	60,419.16	60,882.00	(462.84)
Elementary Principal Average Salary	91,027.54	76,458.50	14,569.04
Secondary Assistant Principal Average Salary	69,163.70	69,131.80	31.90
Secondary Principal Average Salary	87,435.33	85,720.67	1,714.67
All Instructional Positions Average Salary	46,110.42	46,737.13	(626.72)
Instructional Aides Average Salary	16,386.77	15,967.80	418.97

**FTE Positions From Federal Funds**

FTE Positions From Federal Funds

37.00

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Revenue Detail**

<b>STATE</b>	<b>STATE FUNDS</b>	<b>Amount</b>
A	STANDARD OF QUALITY FUNDS	
	240202 BASIC AID ENTITLEMENT	11,977,526.10
	240204 REMEDIAL SUMMER SCHOOL	143,828.00
	240207 GIFTED EDUCATION	127,489.00
	240208 PREVENTION, INTERVENTION, AND REMEDIATION	496,677.00
	240212 SPECIAL EDUCATION	1,755,634.00
	240214 TEXTBOOK PAYMENTS	291,579.00
	240217 VOCATIONAL EDUCATION	292,163.00
	240221 SOCIAL SECURITY INSTRUCTIONAL	783,528.00
	240223 TEACHER RETIREMENT INSTRUCTIONAL	1,798,130.00
	240241 GROUP LIFE INSURANCE INSTRUCTIONAL	53,121.00
	240308 SALES TAX RECEIPTS - ONE CENT	4,226,377.62
	240309 ENGLISH AS A SECOND LANGUAGE	15,959.13
	240312 SALES TAX RECEIPTS - ONE-EIGHTH (1/8) CENT	451,125.46
	Total STANDARD OF QUALITY FUNDS	<hr/> 22,413,137.31
B	INCENTIVE FUNDS	
	240211 COMPENSATION SUPPLEMENT	126,765.00
	240229 GOVERNOR'S SCHOOL - ACADEMIC YEAR SCHOOLS	0.00
	240243 Summer Residential Special	0.00
	240260 GOVERNOR'S SCHOOL - REGIONAL SUMMER	0.00
	240265 AT RISK	191,674.41
	240289 CLINICAL FACULTY PROGRAM	52,093.00
	240338 SMALL SCHOOL DIVISION ENROLLMENT LOSS FUND	0.00
	240365 VIRGINIA WORKPLACE READINESS SKILLS ASSESSMENT	0.00
	240434 BREAKFAST AFTER THE BELL	1,470.70
	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	267,724.72
	410407 SCHOOL SECURITY SYSTEM GRANTS	22,289.00
	Total INCENTIVE FUNDS	<hr/> 662,016.83
C	CATEGORICAL FUNDS	
	240206 ADULT EDUCATION	37,988.33
	240215 SCHOOL LUNCH	21,964.33
	240220 HOSPITAL, CLINICS, DETENTION HOMES (STATE - OP)	0.00
	240231 INDIAN CHILDREN	0.00
	240240 ADULT LITERACY - STATE	90,685.43
	240246 HOMEBOUND	31,200.47
	240261 VIRTUAL VIRGINIA	0.00
	240295 SPECIAL EDUCATION IN JAILS	0.00
	Total CATEGORICAL FUNDS	<hr/> 181,838.56
D	LOTTERY FUNDS	
	240203 GED PREP - ISAEP	16,586.96
	240205 REGULAR FOSTER CHILDREN	22,506.00
	240218 CAREER AND TECHNICAL EDUCATION - ADULT	0.00
	240228 EARLY READING INTERVENTION	82,974.00
	240232 CAREER AND TECHNICAL EDUCATION - STUDENT ORGANIZATION	0.00
	240248 REGIONAL TUITION PROGRAMS (SPEC ED)	771,605.52
	240252 CAREER AND TECHNICAL EDUCATION EQUIPMENT	7,163.16

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Revenue Detail**

<b>STATE</b>	<b>STATE FUNDS</b>	<b>Amount</b>
D	LOTTERY FUNDS	
	240253 CAREER AND TECHNICAL EDUCATION - OCCUP PREP	42,043.00
	240259 SPECIAL EDUCATION FOSTER CHILDREN	75,921.00
	240262 CAREER AND TECHNICAL EDUCATION ADULT - REGIONAL CNTRS	0.00
	240265 AT RISK	263,149.36
	240270 CAREER AND TECHNICAL ED EQUIPMENT REGIONAL CNTRS	0.00
	240272 ALTERNATIVE EDUCATION	0.00
	240275 K-3 PRIMARY CLASS SIZE REDUCTION	536,158.00
	240281 VIRGINIA PRESCHOOL INITIATIVE	302,879.00
	240282 CAREER AND TECHNICAL EDUCATION OCCUP PREP - REGIONAL	0.00
	240286 SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	728,734.00
	240291 MENTOR TEACHER PROGRAM	1,655.00
	240298 RACE TO GED	0.00
	240316 ADDITIONAL ASSIST. WITH RETIREMENT, INFLATION AND PRESCHOOL	0.00
	240344 RACE TO GED - EXPANSION	77,108.16
	240347 SCHOOL BREAKFAST PROGRAM	30,343.50
	240348 TEXTBOOKS (LOTTERY)	0.00
	240349 INDUSTRY CERTIFICATION COSTS	4,676.90
	240355 BASIC AID SUPPLEMENT	0.00
	240375 MIDDLE SCHOOL TEACHER CORPS	0.00
	240405 SOL ALGEBRA READINESS	54,343.45
	240444 PLUGGED IN VIRGINIA	0.00
	240445 PROJECT GRADUATION	11,780.00
	<b>Total LOTTERY FUNDS</b>	<hr/> 3,029,627.01
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	41,883.96
	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
	<b>Total OTHER STATE FUNDS</b>	<hr/> 79,383.96
	<b>Total STATE FUNDS</b>	<hr/> <b>26,366,003.67</b>
FED	FEDERAL FUNDS	<b>Amount</b>
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10553 SCHOOL BREAKFAST PROGRAM	367,490.13

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Revenue Detail**

<b>FED</b>	<b>FEDERAL FUNDS</b>	<b>Amount</b>
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10555 NATIONAL SCHOOL LUNCH PROGRAM	934,504.42
	10556 SPECIAL MILK PROGRAM FOR CHILDREN	0.00
	10559 SFSP MEALS	0.00
	10560 STATE ADMINISTRATIVE EXPENSE FOR CHILD NUTRITION	0.00
	10579 CHILD NUTRITION DISCRETIONARY GRANT	0.00
	10582 FRESH FRUITS AND VEGETABLES	33,101.83
	10665 FEDERAL LAND USE (FOREST RESERVE)	69,981.80
	12112 FEDERAL LEASING OF LAND PAYMENTS	0.00
	84002 ADULT LITERACY - FEDERAL	325,900.52
	84010 TITLE I GRANTS TO LEAS (PART A)	923,453.98
	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)	1,032,770.47
	84048 VOCATIONAL EDUCATION BASIC GRANTS TO STATES (PERKINS)	78,178.18
	84144 CONSORTIUM INCENTIVE GRANTS	0.00
	84173 SPECIAL EDUCATION - PRESCHOOL GRANTS (IDEA)	18,159.71
	84287 21ST CENTURY LEARNINGS CTRS (TITLE IV, PART B-21)	0.00
	84323 SPECIAL EDUCATION - PROGRAM IMPROVEMENT	0.00
	84330 ADVANCE PLACEMENT (AP) PROGRAM (TITLE I, PART G)	0.00
	84358 RURAL AND LOW INCOME SCHOOLS (TITLE VI, PART B)	0.00
	84365 LANGUAGE ACQUISITION STATE GRANT (TITLE III, PART A)	0.00
	84366 MATHEMATICS AND SCIENCE PARTNERSHIPS (TITLE II, PART B)	0.00
	84367 ESEA - IMPROVING TEACHER QUALITY (TITLE II, PART A)	169,180.78
	84377 1003 G SCHOOL IMPROVEMENT GRANT	0.00
	84419 PRESCHOOL DEVELOPMENT GRANTS - EXPANSION	0.00
	84424 STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	0.00
	90600 MISCELLANEOUS REVENUE	0.00
	93243 SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES (SAMHSA) PROJECTS	0.00
	<b>Total FEDERAL FUNDS PAID THROUGH THE STATE</b>	<hr/> 3,952,721.82
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	582.57
	<b>Total FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY</b>	<hr/> 582.57
	<b>Total FEDERAL FUNDS</b>	<hr/> <b>3,953,304.39</b>
<b>CC</b>	<b>CITY-COUNTY FUNDS</b>	<b>Amount</b>
H	LOCAL APPROPRIATIONS	
	5105000 APPROPRIATIONS - OPERATIONS	13,839,125.79
	5105010 APPROPRIATIONS - CAPITAL OUTLAY	740,346.41
	5105020 APPROPRIATIONS - DEBT SERVICE	0.00
	<b>Total LOCAL APPROPRIATIONS</b>	<hr/> <b>14,579,472.20</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Revenue Detail**

<b>CC</b>	<b>CITY-COUNTY FUNDS</b>	<b>Amount</b>
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	5,490.00
	1612020 SPECIAL FEES FROM PUPILS	0.00
	1612030 SALE OF TEXTBOOKS	0.00
	1612040 SCHOOL FOOD SERVICE	0.00
	1612050 TRANSPORTATION OF PUPILS	22,087.98
	1612055 TRANSPORTATION OF NON-PUBLIC SCHOOL PUPILS	0.00
	1612060 TUITION PRIVATE SOURCE - ADULT	0.00
	1612070 TUITION PRIVATE SOURCE - SUMMER SCHOOL	2,850.00
	1803010 REBATES & REFUNDS - SCHOOL BUS OPERATIONS	0.00
	1803020 REBATES & REFUNDS - OTHER MOTOR VECHICLE	0.00
	1803030 REBATES & REFUNDS - OTHER REBATES & REFUNDS	0.00
	1899030 DONATIONS, PRIVATE CONTRIBUTIONS & SPECIAL GIFTS	196.50
	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	23,042.77
	1899120 OTHER FUNDS	1,097,516.32
	1899200 ROYALTIES	0.00
	1899300 FINES AND FORFEITS	0.00
	1900110 E-RATE (UNIVERSAL SERVICE FUND)	0.00
	1901010 TUITION FROM ANOTHER COUNTY OR CITY	0.00
	1901020 OTHER PAYMENTS FROM ANOTHER COUNTY OR CITY	536,532.72
	Total OTHER LOCAL FUNDS	<hr/> 1,687,716.29
K	LOANS, BONDS, AND INVESTMENTS	
	1501010 INTEREST ON BANK NOTES	0.00
	1501020 INTEREST ON INVESTMENTS	0.00
	1899110 PROCEEDS FROM SALE OF INVESTMENTS	0.00
	4104010 LOCAL BOND ISSUES	0.00
	4104020 LOANS FROM LITERARY FUND	0.00
	4104030 PROCEEDS FROM BOND ISSUE ANTICIPATION NOTES	0.00
	4104040 TEMPORARY LOANS	0.00
	Total LOANS, BONDS, AND INVESTMENTS	<hr/> 0.00
	<b>Total CITY-COUNTY FUNDS</b>	<hr/> <b>16,267,188.49</b>
	<b>Total All Revenues</b>	<hr/> <b>46,586,496.55</b>



2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report

September 15, 2018

005 Amherst County Public Schools

Expenditure Function Breakdown

	<b>Amount</b>
<b>61000 INSTRUCTION</b>	
61100 CLASSROOM INSTRUCTION	28,012,363.42
61200 INSTRUCTIONAL SUPPORT - STUDENT	1,498,119.84
61300 INSTRUCTIONAL SUPPORT - STAFF	1,701,865.38
61400 INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION	2,175,732.14
<b>Total 61000 INSTRUCTION</b>	<b>33,388,080.78</b>
<b>62000 ADMINISTRATION, AND ATTENDANCE AND HEALTH</b>	<b>Amount</b>
62100 ADMINISTRATION	1,084,679.37
62200 ATTENDANCE & HEALTH SERVICES	935,850.44
<b>Total 62000 ADMINISTRATION, AND ATTENDANCE AND HEALTH</b>	<b>2,020,529.81</b>
<b>63000 PUPIL TRANSPORTATION</b>	<b>Amount</b>
63100 MANAGEMENT & DIRECTION	151,950.92
63200 VEHICLE OPERATION SERVICES	2,124,261.48
63300 MONITORING SERVICES	212,130.00
63400 VEHICLE MAINTENANCE SERVICES	638,843.04
63500 SCHOOL BUS REGULAR PURCHASE	0.00
63600 SCHOOL BUS LEASE PURCHASE	0.00
63700 OTHER VEHICLE & EQUIPMENT PURCHASE	0.00
<b>Total 63000 PUPIL TRANSPORTATION</b>	<b>3,127,185.44</b>
<b>64000 OPERATION AND MAINTENANCE</b>	<b>Amount</b>
64100 MANAGEMENT & DIRECTION	154,389.16
64200 BUILDING SERVICES	3,223,737.49
64300 GROUNDS SERVICES	140,492.32
64400 EQUIPMENT SERVICES	18,749.37
64500 VEHICLE SERVICES	61,310.06
64600 SECURITY SERVICES	177,032.69
64700 WAREHOUSE/DISTRIBUTION SERVICES	9,791.35
<b>Total 64000 OPERATION AND MAINTENANCE</b>	<b>3,785,502.44</b>
<b>65000 SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS</b>	<b>Amount</b>
65100 SCHOOL FOOD SERVICES	2,139,812.32
65200 ENTERPRISE OPERATIONS	0.00
65300 COMMUNITY SERVICES	0.00
<b>Total 65000 SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS</b>	<b>2,139,812.32</b>
<b>66000 FACILITIES</b>	<b>Amount</b>
66100 SITE ACQUISITIONS	0.00
66200 SITE IMPROVEMENTS	0.00
66300 ARCHITECTURE & ENGINEERING SERVICES	550,519.41

2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report

September 15, 2018

005 Amherst County Public Schools

Expenditure Function Breakdown

66000	FACILITIES	Amount
66400	EDUCATIONAL SPECIFICATIONS	0.00
66500	BUILDING ACQUISITION & CONSTRUCTION SERVICES	0.00
66600	BUILDING IMPROVEMENTS SERVICES	0.00
<b>Total 66000 FACILITIES</b>		<b>550,519.41</b>

67000	DEBT SERVICE AND FUND TRANSFERS	Amount
67100	DEBT SERVICE	0.00
67200	FUND TRANSFERS	0.00
67300	INTER-AGENCY FUND TRANSFERS	0.00
<b>Total 67000 DEBT SERVICE AND FUND TRANSFERS</b>		<b>0.00</b>

68000	TECHNOLOGY	Amount
68100	CLASSROOM INSTRUCTION	589,566.21
68200	INSTRUCTIONAL SUPPORT	358,407.38
68300	ADMINISTRATION	249,993.11
68400	ATTENDANCE AND HEALTH	105,706.43
68500	PUPIL TRANSPORTATION	7,856.28
68600	OPERATIONS AND MAINTENANCE	5,843.25
68700	SCHOOL FOOD AND OTHER NON-INSTR OPERATIONS	0.00
68800	FACILITIES	0.00
68900	DEBT SERVICE AND FUND TRANSFERS	0.00
<b>Total 68000 TECHNOLOGY</b>		<b>1,317,372.66</b>

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
<b>Total 69000 CONTINGENCY RESERVE</b>		<b>0.00</b>

**Total All Expenditures** 46,329,002.86

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Breakout of Classroom Instruction Expenditures**

		FY 2018	FY 2017	Variance
<b>61100</b>	<b>CLASSROOM INSTRUCTION</b>			
2	ELEMENTARY			
1	REGULAR	11,290,039.36	11,469,942.31	(179,902.95)
2	SPECIAL	3,762,047.92	3,689,874.26	72,173.66
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	94,178.28	88,667.97	5,510.31
5	OTHER	2,153.00	0.00	2,153.00
	Total Cost Center 2	<u>15,148,418.56</u>	<u>15,248,484.54</u>	<u>(100,065.98)</u>
3	SECONDARY			
1	REGULAR	6,529,559.32	6,841,981.56	(312,422.24)
2	SPECIAL	2,993,490.46	3,235,195.04	(241,704.58)
3	VOCATIONAL	1,734,097.77	1,694,703.41	39,394.36
4	GIFTED	149,611.41	225,445.95	(75,834.54)
5	OTHER	241,973.52	221,121.71	20,851.81
	Total Cost Center 3	<u>11,648,732.48</u>	<u>12,218,447.67</u>	<u>(569,715.19)</u>
9	DISTRICT WIDE			
6	NON-REMEDIAL SUMMER	0.00	55,595.93	(55,595.93)
7	ADULT	689,245.48	683,862.42	5,383.06
8	PRE-KINDERGARTEN	460,126.95	459,801.62	325.33
9	NON LEA PROGRAMS	3,304.45	0.00	3,304.45
10	NONREGULAR DAY	0.00	0.00	0.00
11	REMEDIAL SUMMER	62,535.50	0.00	62,535.50
	Total Cost Center 9	<u>1,215,212.38</u>	<u>1,199,259.97</u>	<u>15,952.41</u>
	<b>Total Function 61100</b>	<u><b>28,012,363.42</b></u>	<u><b>28,666,192.18</b></u>	<u><b>(653,828.76)</b></u>
<b>61200</b>	<b>INSTRUCTIONAL SUPPORT - STUDENT</b>			
2	ELEMENTARY			
1	REGULAR	329,532.42	330,701.67	(1,169.25)
2	SPECIAL	81,022.30	79,510.90	1,511.40
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>410,554.72</u>	<u>410,212.57</u>	<u>342.15</u>
3	SECONDARY			
1	REGULAR	942,258.36	880,222.72	62,035.64
2	SPECIAL	145,306.76	150,473.60	(5,166.84)
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>1,087,565.12</u>	<u>1,030,696.32</u>	<u>56,868.80</u>
	<b>Total Function 61200</b>	<u><b>1,498,119.84</b></u>	<u><b>1,440,908.89</b></u>	<u><b>57,210.95</b></u>
<b>61300</b>	<b>INSTRUCTIONAL SUPPORT - STAFF</b>			
2	ELEMENTARY			
1	REGULAR	742,604.79	758,369.35	(15,764.56)
2	SPECIAL	140,070.08	117,817.73	22,252.35
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	9,065.20	9,548.75	(483.55)

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**61300 INSTRUCTIONAL SUPPORT - STAFF**

2	ELEMENTARY			
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>891,740.07</u>	<u>885,735.83</u>	<u>6,004.24</u>
3	SECONDARY			
1	REGULAR	662,281.17	668,567.48	(6,286.31)
2	SPECIAL	138,778.94	118,232.60	20,546.34
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	9,065.20	9,632.08	(566.88)
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>810,125.31</u>	<u>796,432.16</u>	<u>13,693.15</u>
9	DISTRICT WIDE			
6	NON-REMEDIAL SUMMER	0.00	0.00	0.00
7	ADULT	0.00	0.00	0.00
8	PRE-KINDERGARTEN	0.00	0.00	0.00
9	NON LEA PROGRAMS	0.00	0.00	0.00
10	NONREGULAR DAY	0.00	0.00	0.00
11	REMEDIAL SUMMER	0.00	0.00	0.00
	Total Cost Center 9	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total Function 61300</b>	<u><b>1,701,865.38</b></u>	<u><b>1,682,167.99</b></u>	<u><b>19,697.39</b></u>

**61400 INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION**

2	ELEMENTARY			
1	REGULAR	1,110,757.56	1,061,376.10	49,381.46
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>1,110,757.56</u>	<u>1,061,376.10</u>	<u>49,381.46</u>
3	SECONDARY			
1	REGULAR	1,064,974.58	1,022,018.41	42,956.17
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>1,064,974.58</u>	<u>1,022,018.41</u>	<u>42,956.17</u>
	<b>Total Function 61400</b>	<u><b>2,175,732.14</b></u>	<u><b>2,083,394.51</b></u>	<u><b>92,337.63</b></u>
	<b>Total Expenditures - Classroom Instruction</b>	<u><b>33,388,080.78</b></u>	<u><b>33,872,663.57</b></u>	<u><b>(484,582.79)</b></u>

September 15, 2018

**005 Amherst County Public Schools**

**FTE Detail**

<b>61100</b>	<b>CLASSROOM INSTRUCTION</b>	<b>FTE</b>
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	210.00
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	39.50
1520	SUBSTITUTE SALARIES AND WAGES	20.16
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	151.00
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	29.00
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	0.20
1150	CLERICAL SALARIES AND WAGES	6.00
1520	SUBSTITUTE SALARIES AND WAGES	0.75
<b>61210</b>	<b>GUIDANCE SERVICES</b>	<b>FTE</b>
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	5.00
1520	SUBSTITUTE SALARIES AND WAGES	0.12
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	9.00
1150	CLERICAL SALARIES AND WAGES	5.00
<b>61220</b>	<b>SCHOOL SOCIAL WORKER SERVICES</b>	<b>FTE</b>
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	1.00
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	1.00
<b>61230</b>	<b>HOMEBOUND INSTRUCTION</b>	<b>FTE</b>
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	0.50
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	9.00
<b>61310</b>	<b>IMPROVEMENT OF INSTRUCTION</b>	<b>FTE</b>
2	ELEMENTARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	0.50
1120	INSTRUCTIONAL SALARIES AND WAGES	2.50
1150	CLERICAL SALARIES AND WAGES	3.25
3	SECONDARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	0.50
1120	INSTRUCTIONAL SALARIES AND WAGES	2.50
1150	CLERICAL SALARIES AND WAGES	3.75
<b>61320</b>	<b>MEDIA SERVICES</b>	<b>FTE</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**FTE Detail**

<b>61320</b>	<b>MEDIA SERVICES</b>		<b>FTE</b>
2	ELEMENTARY		
	1122	LIBRARIAN SALARIES AND WAGES	6.00
	1150	CLERICAL SALARIES AND WAGES	0.50
3	SECONDARY		
	1122	LIBRARIAN SALARIES AND WAGES	3.00
	1150	CLERICAL SALARIES AND WAGES	3.50
<b>61410</b>	<b>OFFICE OF THE PRINCIPAL</b>		<b>FTE</b>
2	ELEMENTARY		
	1126	PRINCIPAL SALARIES AND WAGES	5.00
	1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	3.00
	1150	CLERICAL SALARIES AND WAGES	7.00
3	SECONDARY		
	1126	PRINCIPAL SALARIES AND WAGES	3.00
	1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	5.00
	1150	CLERICAL SALARIES AND WAGES	6.00
<b>62100</b>	<b>ADMINISTRATION</b>		<b>FTE</b>
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	0.50
	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	1.00
	1150	CLERICAL SALARIES AND WAGES	5.00
<b>62200</b>	<b>ATTENDANCE &amp; HEALTH SERVICES</b>		<b>FTE</b>
9	DISTRICT WIDE		
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	5.00
	1131	LICENSED SCHOOL NURSE SALARIES AND WAGES	3.00
	1132	ATTENDANCE & HEALTH, PSYCHOLOGIST	2.00
	1140	TECHNICAL SALARIES AND WAGES	7.00
<b>63000</b>	<b>PUPIL TRANSPORTATION</b>		<b>FTE</b>
9	DISTRICT WIDE		
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	1.00
	1150	CLERICAL SALARIES AND WAGES	1.60
	1160	TRADES SALARIES AND WAGES	4.00
	1170	OPERATIVE SALARIES AND WAGES	72.00
<b>64000</b>	<b>OPERATION AND MAINTENANCE</b>		<b>FTE</b>
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	1.00
	1150	CLERICAL SALARIES AND WAGES	1.00
	1160	TRADES SALARIES AND WAGES	9.00
	1190	SERVICE SALARIES AND WAGES	35.50

September 15, 2018

005 Amherst County Public Schools

FTE Detail

<b>65000</b>	<b>SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS</b>		<b>FTE</b>
9	DISTRICT WIDE		
1190	SERVICE SALARIES AND WAGES		47.00
<b>68000</b>	<b>TECHNOLOGY</b>		<b>FTE</b>
9	DISTRICT WIDE		
1110	ADMINISTRATIVE SALARIES AND WAGES		1.00
1120	INSTRUCTIONAL SALARIES AND WAGES		3.00
1133	TECHNOLOGY, TECHNICAL DEVELOPMENT		1.00
1141	TECHNICAL SUPPORT		4.00
1150	CLERICAL SALARIES AND WAGES		1.00

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Detailed Average Salary Calculation**

<b>FTE Number &amp; Name</b>	<b># of FTE Positions</b>	<b>Expenditure Amounts</b>	<b>Average Salary</b>
<b>Related Expenditure Number</b>			
<b>2-61100-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>		
61100-2-1-1120		7,700,002.94	
61100-2-1-1620		154,890.90	
61100-2-2-1120		1,715,922.53	
61100-2-2-1620		50,764.77	
61100-2-4-1120		54,442.00	
61100-2-5-1620		2,000.00	
	<b>210.00</b>	<b>9,678,023.14</b>	<b>46,086</b>
<b>2-61100-1151</b>	<b>INSTRUCTIONAL CLASSROOM - TEACHER AIDES</b>		
61100-2-1-1151		52,455.44	
61100-2-2-1151		557,319.04	
	<b>39.50</b>	<b>609,774.48</b>	<b>15,437</b>
<b>2-61100-1520</b>	<b>SUBSTITUTE SALARIES AND WAGES</b>		
61100-2-1-1520		167,492.15	
61100-2-2-1520		38,205.13	
	<b>20.16</b>	<b>205,697.28</b>	<b>10,203</b>
<b>3-61100-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>		
61100-3-1-1120		4,043,481.55	
61100-3-1-1620		143,951.56	
61100-3-2-1120		1,068,905.88	
61100-3-2-1620		23,730.18	
61100-3-3-1120		1,116,525.31	
61100-3-3-1620		15,781.38	
61100-3-4-1120		52,382.00	
61100-3-5-1620		224,778.00	
	<b>151.00</b>	<b>6,689,535.86</b>	<b>44,302</b>
<b>3-61100-1151</b>	<b>INSTRUCTIONAL CLASSROOM - TEACHER AIDES</b>		
61100-3-1-1151		53,324.00	
61100-3-2-1151		459,395.29	
	<b>29.00</b>	<b>512,719.29</b>	<b>17,680</b>
<b>3-61100-1520</b>	<b>SUBSTITUTE SALARIES AND WAGES</b>		
61100-3-1-1520		78,228.71	
61100-3-2-1520		22,475.13	
61100-3-3-1520		14,328.00	
	<b>14.00</b>	<b>115,031.84</b>	<b>8,217</b>



**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Detailed Average Salary Calculation**

<b>FTE Number &amp; Name</b>		<b># of FTE Positions</b>	<b>Expenditure Amounts</b>	<b>Average Salary</b>
<b>Related Expenditure Number</b>				
<b>9-61100-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
61100-9-7-1110			93,805.00	
		<b>1.25</b>	<b>93,805.00</b>	<b>75,044</b>
<b>9-61100-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61100-9-7-1120			389,195.08	
61100-9-8-1120			224,198.94	
61100-9-8-1620			593.80	
61100-9-9-1120			2,900.00	
61100-9-11-1120			57,162.55	
		<b>25.00</b>	<b>674,050.37</b>	<b>26,962</b>
<b>9-61100-1140</b>	<b>TECHNICAL SALARIES AND WAGES</b>			
61100-9-7-1140			3,000.00	
		<b>0.20</b>	<b>3,000.00</b>	<b>15,000</b>
<b>9-61100-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61100-9-7-1150			46,564.00	
61100-9-8-1150			82,145.00	
		<b>6.00</b>	<b>128,709.00</b>	<b>21,452</b>
<b>9-61100-1520</b>	<b>SUBSTITUTE SALARIES AND WAGES</b>			
61100-9-8-1520			9,312.00	
		<b>0.75</b>	<b>9,312.00</b>	<b>12,416</b>
<b>2-61210-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61210-2-1-1120			224,159.28	
		<b>5.00</b>	<b>224,159.28</b>	<b>44,832</b>
<b>2-61210-1520</b>	<b>SUBSTITUTE SALARIES AND WAGES</b>			
61210-2-1-1520			1,872.00	
		<b>0.12</b>	<b>1,872.00</b>	<b>15,600</b>
<b>3-61210-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61210-3-1-1120			503,445.04	
		<b>9.00</b>	<b>503,445.04</b>	<b>55,938</b>
<b>3-61210-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61210-3-1-1150			122,777.00	
		<b>5.00</b>	<b>122,777.00</b>	<b>24,555</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
<b>2-61220-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61220-2-1-1120			13,624.54	
61220-2-2-1120			54,498.25	
		<b>1.00</b>	<b>68,122.79</b>	<b>68,123</b>
<b>3-61220-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61220-3-1-1120			13,624.54	
61220-3-2-1120			54,498.30	
		<b>1.00</b>	<b>68,122.84</b>	<b>68,123</b>
<b>2-61230-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61230-2-1-1120			2,600.00	
61230-2-2-1120			5,807.50	
		<b>0.50</b>	<b>8,407.50</b>	<b>16,815</b>
<b>3-61230-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61230-3-1-1120			25,570.75	
61230-3-2-1120			62,848.00	
		<b>9.00</b>	<b>88,418.75</b>	<b>9,824</b>
<b>2-61310-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
61310-2-1-1110			47,321.04	
		<b>0.50</b>	<b>47,321.04</b>	<b>94,642</b>
<b>2-61310-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61310-2-1-1120			163,872.04	
61310-2-2-1120			44,037.00	
		<b>2.50</b>	<b>207,909.04</b>	<b>83,164</b>
<b>2-61310-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61310-2-1-1150			32,331.36	
61310-2-2-1150			58,356.95	
61310-2-4-1150			7,157.76	
		<b>3.25</b>	<b>97,846.07</b>	<b>30,106</b>
<b>3-61310-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
61310-3-1-1110			47,320.96	
		<b>0.50</b>	<b>47,320.96</b>	<b>94,642</b>
<b>3-61310-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
61310-3-1-1120			154,703.96	
61310-3-2-1120			44,037.00	
		<b>2.50</b>	<b>198,740.96</b>	<b>79,496</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Detailed Average Salary Calculation**

<b>FTE Number &amp; Name</b>		<b># of FTE Positions</b>	<b>Expenditure Amounts</b>	<b>Average Salary</b>
<b>Related Expenditure Number</b>				
<b>3-61310-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61310-3-1-1150			47,663.00	
61310-3-2-1150			58,356.67	
61310-3-4-1150			7,157.76	
		<b>3.75</b>	<b>113,177.43</b>	<b>30,181</b>
<b>2-61320-1122</b>	<b>LIBRARIAN SALARIES AND WAGES</b>			
61320-2-1-1122			275,026.00	
		<b>6.00</b>	<b>275,026.00</b>	<b>45,838</b>
<b>2-61320-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61320-2-1-1150			11,947.96	
		<b>0.50</b>	<b>11,947.96</b>	<b>23,896</b>
<b>3-61320-1122</b>	<b>LIBRARIAN SALARIES AND WAGES</b>			
61320-3-1-1122			170,680.00	
		<b>3.00</b>	<b>170,680.00</b>	<b>56,893</b>
<b>3-61320-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61320-3-1-1150			51,465.00	
		<b>3.50</b>	<b>51,465.00</b>	<b>14,704</b>
<b>2-61410-1126</b>	<b>PRINCIPAL SALARIES AND WAGES</b>			
61410-2-1-1126			455,137.70	
		<b>5.00</b>	<b>455,137.70</b>	<b>91,028</b>
<b>2-61410-1127</b>	<b>ASSISTANT PRINCIPAL SALARIES AND WAGES</b>			
61410-2-1-1127			181,257.49	
		<b>3.00</b>	<b>181,257.49</b>	<b>60,419</b>
<b>2-61410-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61410-2-1-1150			170,237.90	
		<b>7.00</b>	<b>170,237.90</b>	<b>24,320</b>
<b>3-61410-1126</b>	<b>PRINCIPAL SALARIES AND WAGES</b>			
61410-3-1-1126			262,306.00	
		<b>3.00</b>	<b>262,306.00</b>	<b>87,435</b>
<b>3-61410-1127</b>	<b>ASSISTANT PRINCIPAL SALARIES AND WAGES</b>			
61410-3-1-1127			345,818.52	
		<b>5.00</b>	<b>345,818.52</b>	<b>69,164</b>
<b>3-61410-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
61410-3-1-1150			160,570.08	
		<b>6.00</b>	<b>160,570.08</b>	<b>26,762</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
<b>9-62100-1110</b>			
<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
62160-9-0-1110		45,720.00	
	<b>0.50</b>	<b>45,720.00</b>	<b>91,440</b>
<b>9-62100-1111</b>			
<b>BOARD MEMBERS SALARIES AND WAGES</b>			
62110-9-0-1111		15,399.98	
	<b>7.00</b>	<b>15,399.98</b>	<b>2,200</b>
<b>9-62100-1112</b>			
<b>SUPERINTENDENT SALARIES AND WAGES</b>			
62120-9-0-1112		140,754.00	
	<b>1.00</b>	<b>140,754.00</b>	<b>140,754</b>
<b>9-62100-1113</b>			
<b>ASSISTANT SUPERINTENDENT SALARIES AND WAGES</b>			
62140-9-0-1113		113,003.00	
	<b>1.00</b>	<b>113,003.00</b>	<b>113,003</b>
<b>9-62100-1130</b>			
<b>OTHER PROFESSIONAL SALARIES AND WAGES</b>			
62110-9-0-1130		2,816.40	
62160-9-0-1130		67,594.60	
	<b>1.00</b>	<b>70,411.00</b>	<b>70,411</b>
<b>9-62100-1150</b>			
<b>CLERICAL SALARIES AND WAGES</b>			
62120-9-0-1150		46,894.00	
62140-9-0-1150		63,132.00	
62160-9-0-1150		73,956.00	
	<b>5.00</b>	<b>183,982.00</b>	<b>36,796</b>
<b>9-62200-1130</b>			
<b>OTHER PROFESSIONAL SALARIES AND WAGES</b>			
62220-9-0-1130		189,945.00	
62240-9-0-1130		52,603.00	
	<b>5.00</b>	<b>242,548.00</b>	<b>48,510</b>
<b>9-62200-1131</b>			
<b>LICENSED SCHOOL NURSE SALARIES AND WAGES</b>			
62220-9-0-1131		147,751.12	
	<b>3.00</b>	<b>147,751.12</b>	<b>49,250</b>
<b>9-62200-1132</b>			
<b>ATTENDANCE &amp; HEALTH, PSYCHOLOGIST</b>			
62230-9-0-1132		146,079.00	
	<b>2.00</b>	<b>146,079.00</b>	<b>73,040</b>
<b>9-62200-1140</b>			
<b>TECHNICAL SALARIES AND WAGES</b>			
62220-9-0-1140		116,561.12	
	<b>7.00</b>	<b>116,561.12</b>	<b>16,652</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
<b>9-63000-1130</b>	<b>OTHER PROFESSIONAL SALARIES AND WAGES</b>			
63100-9-0-1130			55,080.00	
		<b>1.00</b>	<b>55,080.00</b>	<b>55,080</b>
<b>9-63000-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
63100-9-0-1150			48,735.90	
		<b>1.60</b>	<b>48,735.90</b>	<b>30,460</b>
<b>9-63000-1160</b>	<b>TRADES SALARIES AND WAGES</b>			
63400-9-0-1160			144,581.00	
		<b>4.00</b>	<b>144,581.00</b>	<b>36,145</b>
<b>9-63000-1170</b>	<b>OPERATIVE SALARIES AND WAGES</b>			
63200-9-0-1170			1,053,362.67	
63300-9-0-1170			121,253.58	
		<b>72.00</b>	<b>1,174,616.25</b>	<b>16,314</b>
<b>9-64000-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
64100-9-0-1110			83,528.00	
		<b>1.00</b>	<b>83,528.00</b>	<b>83,528</b>
<b>9-64000-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
64100-9-0-1150			29,306.00	
		<b>1.00</b>	<b>29,306.00</b>	<b>29,306</b>
<b>9-64000-1160</b>	<b>TRADES SALARIES AND WAGES</b>			
64200-9-0-1160			192,122.42	
64300-9-0-1160			88,055.12	
		<b>9.00</b>	<b>280,177.54</b>	<b>31,131</b>
<b>9-64000-1190</b>	<b>SERVICE SALARIES AND WAGES</b>			
64200-9-0-1190			827,773.53	
		<b>35.50</b>	<b>827,773.53</b>	<b>23,318</b>
<b>9-65000-1190</b>	<b>SERVICE SALARIES AND WAGES</b>			
65100-9-0-1190			803,361.72	
		<b>47.00</b>	<b>803,361.72</b>	<b>17,093</b>
<b>9-68000-1110</b>	<b>ADMINISTRATIVE SALARIES AND WAGES</b>			
68300-9-0-1110			70,339.00	
		<b>1.00</b>	<b>70,339.00</b>	<b>70,339</b>
<b>9-68000-1120</b>	<b>INSTRUCTIONAL SALARIES AND WAGES</b>			
68100-9-0-1120			157,147.00	
		<b>3.00</b>	<b>157,147.00</b>	<b>52,382</b>

2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report

September 15, 2018

005 Amherst County Public Schools

Detailed Average Salary Calculation

<b>FTE Number &amp; Name</b>		<b># of FTE Positions</b>	<b>Expenditure Amounts</b>	<b>Average Salary</b>
<b>Related Expenditure Number</b>				
<b>9-68000-1133</b>	<b>TECHNOLOGY, TECHNICAL DEVELOPMENT</b>			
68400-9-0-1133			53,110.00	
		<b>1.00</b>	<b>53,110.00</b>	<b>53,110</b>
<b>9-68000-1141</b>	<b>TECHNICAL SUPPORT</b>			
68200-9-0-1141			170,349.56	
		<b>4.00</b>	<b>170,349.56</b>	<b>42,587</b>
<b>9-68000-1150</b>	<b>CLERICAL SALARIES AND WAGES</b>			
68300-9-0-1150			29,827.63	
		<b>1.00</b>	<b>29,827.63</b>	<b>29,828</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Schedule A**

**Report of Federal, State, and Local Funds Expended for  
Special Education and Related Services  
Fiscal Year 2018**

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

<b>Fund Source</b>	<b>Special Education Expenditures</b>	<b>Related Service Expenditures</b>	<b>Total</b>
FEDERAL FUNDS	1,050,930.18	0.00	1,050,930.18
STATE FUNDS	2,625,498.31	194,023.15	2,819,521.46
CITY-COUNTY FUNDS	2,918,512.40	84,825.27	3,003,337.67
		<b>Grand Total:</b>	<b>6,873,789.31</b>

**Schedule B**

**Itemized Expenditures by Disability Category  
(Distribution of Grant Total from Schedule A)  
for Fiscal Year 2018**

**Unduplicated, Serving,  
Age 0-22,  
December 1, 2017  
Child Count**

<b>Expenditures</b>	<b>Disability Category</b>		<b>Per Pupil Expenditure</b>
306,005.26	1. Intellectually Disabled (Formerly MR)	20	15,300.26
48,802.56	2. Hearing Impairments	7	6,971.79
1,068,033.84	3. Speech or Language Impairments	120	8,900.28
148,802.56	4. Visual Impairments	6	24,800.43
334,536.79	5. Emotional Disturbance	12	27,878.07
105,734.23	6. Orthopedic Impairments	7	15,104.89
1,686,569.49	7. Other Health Impairments	126	13,385.47
1,663,903.59	8. Specific Learning Disabilities	124	13,418.58
0.00	9. Deaf-Blindness	0	N/A
257,202.69	10. Multiple Disabilities	17	15,129.57
449,073.60	11. Autism	31	14,486.25
36,931.67	12. Traumatic Brain Injured	3	12,310.56
489,344.61	13. Developmental Delay	35	13,981.27
278,848.42	14. Support Services	0	N/A
<b>6,873,789.31</b>	<b>Grand Total (Must equal grand total in Schedule A)</b>		

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Schedule C  
School Nurse Staffing  
Fiscal Year 2018**

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 2017-2018 School Year	.00	
State Funded (non-DOE) Local Health Department Hours provided to students by Local Health Department Nurses in the 2017-2018 School Year	.00	
Locally Funded (including DOE) School Nurse Hours provided to students by Local Health Department Nurses in the 2017-2018 School Year	.00	

**Schedule D  
Employer Health Care Costs Per Employee  
Fiscal Year 2018**

	<b>Employee</b>	<b>Employee + 1</b>	<b>Family</b>
<b>FY 2018 Employer Cost per Employee:</b>	5,111.76	6,509.46	7,386.36
<b>FY 2018 Employee Participation Count:</b>	330.00	127.00	54.00



2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report

September 15, 2018

005 Amherst County Public Schools  
Schedule E

Required Local Effort Fiscal Year 2018

**SECTION 1: Qualifying Expenditures for Operations**

<b>A. Total Expenditures for Fiscal Year 2018</b>	<b>46,329,002.86</b>
<b>(Less) Excluded Capital Expenditures:</b>	
1. Capital Outlay Additions (All Functions; Objects 8200 through 8230)	(99,445.68)
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
<b>(Less) School Nutrition, Enterprise &amp; Community Services</b>	(2,133,947.97)
(Sub-Functions 65100, 65200, 65300, 68700, and 69700; All Objects - excluding Objects 8200 through 8230)	
<b>(Less) Excluded Intra-Fund Transfers</b>	0.00
(Sub-Function 67200 and 69900; Object 9400 and 9800)	
<b>(Less) Excluded Inter-Fund Transfers</b>	0.00
(Sub-Function 67300; Object 9600)	
<b>(Less) Excluded Inter-Fund Transfers</b>	0.00
(Function 67300, Objects 9700, 9710, 9720, 9730, 9740)	
<b>(Less) Excluded Programs</b>	(1,152,676.88)
(Programs 6, 7, 8, 9, and 10) -excluding Object 8200	
<b>Total Excluded Expenditures</b>	<b>(3,386,070.53)</b>

**SECTION 2: Adjustment for State Funds**

(Less) Sales Tax	(4,677,503.08)
(Less) Other State Funds	(21,204,640.00)
(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	12,785.15
(Plus) Sum of Debt Service Expenditures Paid From State Funds	0.00
<b>Total Excluded State Revenues</b>	<b>(25,869,357.93)</b>

**SECTION 3: Adjustment for Federal Funds**

(Less) Federal Funds	(2,307,249.61)
(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	71,921.18
<b>Total Excluded Federal Revenues</b>	<b>(2,235,328.43)</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

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

(Less) Tuition and Other Payments from Another City or County	(536,532.72)
(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**

**(536,532.72)**

**SECTION 5: Verify Required Local Effort**

Net Local Expenditures for Operations:

**14,301,713.25**

FY 2018 Required Local Effort for SOQ Accounts:\*

**8,090,328.00**

**Amherst County has met FY 2018 Required Local Effort**

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

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

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

**Required Local Match (Fiscal Year 2018)**

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

**Net Local Expenditures for Operations** 14,301,713.25

**FINAL FY 2018 Local Effort for SOQ Accounts** 8,090,328.00

**FINAL FY 2018 Local Expenditures for Operations in Excess of Required Local Effort Available for Required Local Match** 6,211,385.25

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

**TOTAL Funds Available for Incentive and Lottery Funded Programs (Local Matches)** 6,211,385.25

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

Estimated FY 2018 Required Local Match for <u>Lottery Funded</u> Programs:	FY 2018 Required Local Match	Local Matching Funds Available
Virginia Preschool Initiative	138,121.00	157,247.95
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		157,247.95
In-kind contribution toward Required Local Match for VPI		0.00
Math and Reading Specialists Initiative	0.00	6,211,385.25
Early Reading Specialists Initiative	0.00	6,211,385.25
At-Risk	202,060.00	6,009,325.25
K-3 Primary Class Size Reduction	244,503.00	5,764,822.25
Compensation Supplement	0.00	5,764,822.25

**Sufficient Local Funds Appropriated to meet FY 2018 Required Match**

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools  
Schedule G  
Capital Outlay Expenditures by Fund Source  
Fiscal Year 2018**

<b>Total Expenditures in Object Codes 8100, 8110, 8120, and 8130 (Functions 66100-66600, 68800, and 69800):</b>	0.00
(Objects 8100, 8110, 8120, & 8130) paid from Federal Funds:	0.00
(Objects 8100, 8110, 8120, & 8130) paid from State Funds:	0.00
(Objects 8100, 8110, 8120, & 8130) paid from Loans, Bonds or Temporary Financing (Revenue Codes 4104010, 4104020, 4104030, 4104040)	0.00
(Objects 8100, 8110, 8120, & 8130) paid from Local Funds:	0.00
<b>Total Expenditures in Object Code 8200 (all functions) and Object Codes 8210-8230 (68800 and 69800):</b>	99,445.68
(Objects 8200, 8210, 8220, & 8230) paid from Federal Funds:	71,921.18
(Objects 8200, 8210, 8220, & 8230) paid from State Funds:	12,785.15
(Objects 8200, 8210, 8220, & 8230) paid from Loans, Bonds or Temporary Financing (Revenue Codes 4104010, 4104020, 4104030, 4104040)	0.00
(Objects 8200, 8210, 8220, & 8230) paid from Local Funds:	14,739.35
<b>Total Expenditures in Sub-Function 67100 (Debt Service and Capital Lease Expenditures)</b>	
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 2018**

<b>I. Textbook Revenues</b>	<b>Actual FY 2018</b>	<b>Budgeted FY 2019</b>
A. Beginning of Year Balances	729,878.99	929,878.99
B. State SOQ and Lottery Textbook Funds	291,579.00	264,205.00
C. Other State Funds	0.00	0.00
D. Local Funds	0.00	169,591.00
E. Other Funds (excluding state or local funds)	0.00	0.00
<b>II. Textbook Expenditures</b>		
A. Object code 6020(Textbooks and Workbooks), Sub-Functions 61100,61210,61230,61320 and 69000 on the ASR	240,611.04	433,796.00
B. Object code 6030(Instructional Materials), Sub-Functions 61100,61210,61230,61320 and 69000 on the ASR	352,670.06	480,838.00
C. Object code 6040(Technology-Software/On-line Content), Sub-Functions 68100, 68200, and 69000 on the ASR	40,114.80	41,300.00

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools  
Schedule I: Salary Survey, Fiscal Year 2018**

<b>Compensation for Teaching Personnel</b>	<b>Actual FY 2018</b>	<b>Budgeted FY 2019</b>
Total Compensation for Elementary Teaching Personnel	10,289,693.92	10,689,012.00
Total Compensation for Secondary Teaching Personnel	7,505,148.65	7,472,201.00
Total Compensation for District Teaching Personnel	0.00	0.00
Total Compensation for Teaching Personnel	17,794,842.57	18,161,213.00
 <b>Number of Classroom Teachers</b>		
Total Elementary FTE Classroom Teachers	212.50	215.00
Total Secondary FTE Classroom Teachers	161.00	159.00
Total District FTE Classroom Teachers	0.00	0.00
Total Number of FTE Classroom Teachers	373.50	374.00
 <b>Number of FTE Librarians and Guidance Counselors</b>		
Total Elementary FTE Librarians and Guidance Counselors	11.00	11.00
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	23.00	23.00
<b>Calculated Average Salary for Classroom Teachers</b>	<b>44,879.80</b>	<b>45,746.13</b>
 <b>Compensation for Principals</b>		
Total Compensation for Elementary Principals	455,137.70	490,682.00
Total Compensation for Secondary Principals	262,306.00	274,596.00
Total Compensation for District Principals	0.00	0.00
Total Compensation for Principals	717,443.70	765,278.00
 <b>Number of FTE Principals</b>		
Total Elementary FTE Principals	5.00	5.00
Total Secondary FTE Principals	3.00	3.00
Total District FTE Principals	0.00	0.00
Total Number of FTE Principals	8.00	8.00
<b>Calculated Average Salary for Principals</b>	<b>89,680.46</b>	<b>95,659.75</b>
 <b>Compensation for Assistant Principals</b>		
Total Compensation for Elementary Assistant Principals	181,257.49	183,967.00
Total Compensation for Secondary Assistant Principals	345,818.52	353,021.00
Total Compensation for District Assistant Principals	0.00	0.00
Total Compensation for Assistant Principals	527,076.01	536,988.00
 <b>Number of FTE Assistant Principals</b>		
Total Elementary FTE Assistant Principals	3.00	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	8.00	8.00
<b>Calculated Average Salary for Assistant Principals</b>	<b>65,884.50</b>	<b>67,123.50</b>

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

A 1% salary increase for all teachers for the 2018-2019 school year.

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools  
Schedule J**

**Elementary, Secondary, Districtwide Breakout of Functions 68100 & 68200 - Object 1120  
Fiscal Year 2018**

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

	<b>Expenditures</b>	<b>FTEs</b>	<b>Average Salary</b>
Elementary	104,078.00	2.00	52,039.00
Secondary	53,069.00	1.00	53,069.00
District Wide	0.00	0.00	0.00

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

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

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

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

**Table 15 Methodology - Preliminary FY 2018 vs. Adjusted 2017**

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

	Preliminary FY 2018 (includes Pre-K)	Final FY 2017 (includes Pre-K)
1a. Expenditures for operations:	\$46,226,253	\$46,591,369
1b. Less tuition from another county or city (revenue 1901010 and 1901020):	\$536,533	\$587,620
1c. Plus State revenues to divisions participating in regional programs:		
Alternative Education	\$40,757	\$39,411
Academic Year Governor's School	\$40,303	\$50,696
<b>1d. Total expenditures for operations:</b>	<b>\$45,770,780</b>	<b>\$46,093,855</b>
2a. Less State Revenues:	\$21,688,501	\$21,552,029
2b. Plus the sum of all Beginning-Year Balances from State funds:	\$0	\$0
2c. Plus state revenues to divisions..		
Alternative Education	\$40,757	\$39,411
Academic Year Governor's School	\$40,303	\$50,696
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):	\$12,785	\$13,190
Academic Year Governor's School	\$21,756,775	\$21,628,947
<b>2g. State Per Pupil Amount:</b>	<b>\$5,404</b>	<b>\$5,264</b>
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	\$4,677,503	\$4,920,024
<b>3b. State Sales Tax Per Pupil Amount:</b>	<b>\$1,162</b>	<b>\$1,197</b>
4a. Less Federal Revenues:	\$3,953,304	\$4,028,959
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):	\$71,921	\$40,196
4e. Total Federal Expenditures for Operations:	\$3,881,383	\$3,988,763
<b>4f. Federal Per Pupil Amount:</b>	<b>\$964</b>	<b>\$971</b>
5a. Total Local Expenditures for Operations:	\$15,455,118	\$15,556,122
<b>5b. Local Per Pupil Amount:</b>	<b>\$3,839</b>	<b>\$3,786</b>
6a. Total Expenditures for Operations:	\$45,770,780	\$46,093,855
<b>6b. Total Per Pupil Amount:</b>	<b>\$11,368</b>	<b>\$11,219</b>
7. End-Of-Year Average Daily Membership:	4,026.22	4,108.69

September 15, 2018

**005 Amherst County Public Schools**

**Supplemental Schedule K (Continued)**

<u>ESEA Maintenance of Effort Calculations</u>	Preliminary FY 2018	Final FY 2017
6a. Total Expenditures for Operations:	\$41,889,396	\$42,105,093
Community Services Expenditures (Function 65300, all Objects except 8200)	\$0	\$0
Pre-kindergarten Expenditures (Program 8) from State & Local Sources	\$460,127	\$459,802
Total State and Local Expenditures (excludes community services and Pre-K expenditures)	\$41,429,269	\$41,645,291
<b>Total State and Local Expenditures-FY 2018 as a percentage of FY 2017</b>	<b>99.48 %</b>	<b>0 %</b>
End-Of-Year Average Daily Membership excluding Pre-K	3,898.04	3,977.00
State and Local Per Pupil Expenditures	\$10,628	\$10,472
<b>State and Local Per Pupil Expenditures - FY 2018 as a percentage of FY 2017</b>	<b>101.5 %</b>	<b>0 %</b>



**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**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 2018**

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

<b>Instructional Expenditure Percentage</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>% Variance</b>
<b>Total Instructional Expenditures (numerator)</b>	\$29,170,330	\$28,769,829	1.39%
<b>Total SOQ-Recognized Expenditures (denominator)</b>	\$41,800,708	\$41,829,761	(0.07%)
<b>Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu..</b>	<b>69.78%</b>	<b>68.78%</b>	<b>1.01%</b>

<b>INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)</b>	<b>FY 2018 Total SOQ-Recognized Expenditures</b>	<b>FY 2017 Total SOQ-Recognized Expenditures</b>	<b>Percent Variance</b>
Classroom Teacher Salaries	\$17,072,618	\$17,421,917	(2.0%)
Instructional Aide Salaries	\$1,122,494	\$1,093,596	2.6%
Guidance Counselor Salaries	\$727,604	\$717,000	1.5%
Principal Salaries	\$717,444	\$715,913	0.2%
Assistant Principal Salaries	\$527,076	\$467,423	12.8%
Textbooks	\$280,726	\$483,117	(41.9%)
Fringe Expenditures (Excluding Health Care Premium)	\$5,041,865	\$4,752,698	6.1%
Health Care Costs	\$1,897,927	\$1,796,136	5.7%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$1,157,999	\$1,322,029	(12.4%)
Purchased Services - Instructional	\$563,042	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$61,536	\$0	
<b>TOTAL INSTRUCTIONAL EXPENDITURES</b>	<b>\$29,170,330</b>	<b>\$28,769,829</b>	<b>1.4%</b>

<b>SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)</b>	<b>FY 2018 Total SOQ-Recognized Expenditures</b>	<b>FY 2017 Total SOQ-Recognized Expenditures</b>	<b>Percent Variance</b>
Support Salaries	\$3,828,274	\$3,845,582	(0.5%)
Fringe Expenditures (Excluding Health Care Premium)	\$995,008	\$943,059	5.5%
Health Care Costs	\$561,076	\$538,942	4.1%
Superintendents	\$140,754	\$137,993	2.0%
School Boards	\$15,400	\$15,217	1.2%
Nurses	\$147,751	\$150,042	(1.5%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)</b>	<b>FY 2018 Total SOQ- Recognized Expenditures</b>	<b>FY 2017 Total SOQ- Recognized Expenditures</b>	<b>Percent Variance</b>
<b>TOTAL SUPPORT - PERSONAL EXPENDITURES</b>	<b>\$5,688,264</b>	<b>\$5,630,834</b>	<b>1.0%</b>
<b>SUPPORT - NON-PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)</b>	<b>FY 2018 Total SOQ- Recognized Expenditures</b>	<b>FY 2017 Total SOQ- Recognized Expenditures</b>	<b>Percent Variance</b>
Instructional Classroom	\$437,149	\$1,025,319	(57.4%)
Instructional Support	\$64,804	\$62,889	3.0%
Principal's Office	\$0	\$0	
Administration	\$198,411	\$197,793	0.3%
Attendance & Health	\$35,813	\$11,807	203.3%
Utilities	\$1,240,344	\$1,371,228	(9.5%)
Communications	\$86,334	\$63,530	35.9%
Insurance	\$63,335	\$63,180	0.2%
Other Operations & Maintenance	\$694,838	\$670,530	3.6%
Facilities	\$0	\$0	
Unemployment Insurance	\$9,272	\$3,729	148.6%
Worker's Compensation	\$83,120	\$74,595	11.4%
Disability Insurance	\$273	\$68	304.0%
Substitute Teachers	\$320,729	\$356,840	(10.1%)
Improvement	\$1,717	\$2,414	(28.9%)
Technology	\$613,818	\$624,385	(1.7%)
Contingency Reserve	\$0	\$0	
Pupil Transportation	\$3,092,155	\$2,900,792	6.6%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
<b>TOTAL SUPPORT - NON-PERSONAL EXPENDITURES</b>	<b>\$6,942,114</b>	<b>\$7,429,098</b>	<b>(6.6%)</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

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

<b>NOT RECOGNIZED BY THE SOQ MODEL CATEGORIES (Further detail on following pages)</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
Unrecognized Instruction Expenditures	\$1,320,777	\$1,606,644	(17.8%)
Unrecognized Administration Expenditures	\$138,672	\$87,155	59.1%
Unrecognized Pupil Transportation Expenditures	\$23,106	\$39,049	(40.8%)
Unrecognized Operations & Maintenance Expenditures	\$148,402	\$317,173	(53.2%)
School Food	\$2,138,806	\$2,183,238	(2.0%)
Unrecognized Facilities Expenditures	\$550,519	\$372,965	47.6%
Debt Service & Fund Transfers	\$0	\$0	
Fringe Expenditures (Excluding Health Care Premium)	\$144,918	\$156,883	(7.6%)
Unrecognized Technology Expenditures	\$25,436	\$20,542	23.8%
Unrecognized Contingency Reserve Expenditures	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$1,000	\$0	
Health Care Costs	\$13,307	\$13,652	(2.5%)
Classroom Teacher Salaries & Benefits	\$0	\$0	
Support Salaries	\$0	\$0	
<b>TOTAL NOT RECOGNIZED BY THE SOQ MODEL</b>	<b>\$4,504,943</b>	<b>\$4,797,301</b>	<b>(6.1%)</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

**Instructional Expenditures Breakdown**

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Classroom Teacher Salaries</b>				
61100-2-1-1120		\$7,700,003	\$7,917,624	(2.7%)
61100-2-1-1620		\$154,891	\$21,876	608.0%
61100-2-2-1120		\$1,715,923	\$1,661,458	3.3%
61100-2-2-1620		\$50,765	\$27,524	84.4%
61100-2-4-1120		\$54,442	\$53,374	2.0%
61100-2-5-1620		\$2,000		.0%
61100-3-1-1120		\$4,043,482	\$4,366,680	(7.4%)
61100-3-1-1620		\$143,952	\$62,566	130.1%
61100-3-2-1120		\$1,068,906	\$1,182,792	(9.6%)
61100-3-2-1620		\$23,730	\$29,601	(19.8%)
61100-3-3-1120		\$1,116,525	\$1,129,889	(1.2%)
61100-3-3-1620		\$15,781	\$13,046	21.0%
61100-3-4-1120		\$52,382	\$51,355	2.0%
61100-3-5-1620		\$224,778	\$205,408	9.4%
61210-3-1-1620		\$2,871	\$1,212	136.9%
61230-2-1-1120		\$2,600	\$6,133	(57.6%)
61230-2-2-1120		\$5,808	\$3,951	47.0%
61230-3-1-1120		\$25,571	\$25,894	(1.2%)
61230-3-2-1120		\$62,848	\$67,481	(6.9%)
61320-2-1-1122		\$275,026	\$267,902	2.7%
61320-2-1-1620		\$1,953	\$2,442	(20.0%)
61320-3-1-1122		\$170,680	\$167,332	2.0%
61320-3-1-1620		\$555	\$2,111	(73.7%)
68100-2-1-1120		\$104,078	\$102,236	1.8%
68100-3-1-1120		\$53,069	\$52,028	2.0%
		<b>\$17,072,618</b>	<b>\$17,421,917</b>	<b>(2.0%)</b>
<b>Instructional Aide Salaries</b>				
61100-2-1-1151		\$52,455	\$67,940	(22.8%)
61100-2-2-1151		\$557,319	\$554,813	.5%
61100-3-1-1151		\$53,324	\$54,754	(2.6%)
61100-3-2-1151		\$459,395	\$416,089	10.4%
		<b>\$1,122,494</b>	<b>\$1,093,596</b>	<b>2.6%</b>
<b>Guidance Counselor Salaries</b>				
61210-2-1-1120		\$224,159	\$224,020	.1%
61210-3-1-1120		\$503,445	\$492,980	2.1%
		<b>\$727,604</b>	<b>\$717,000</b>	<b>1.5%</b>
<b>Principal Salaries</b>				
61410-2-1-1126		\$455,138	\$458,751	(.8%)
61410-3-1-1126		\$262,306	\$257,162	2.0%
		<b>\$717,444</b>	<b>\$715,913</b>	<b>0.2%</b>
<b>Assistant Principal Salaries</b>				
61410-2-1-1127		\$181,257	\$121,764	48.9%
61410-3-1-1127		\$345,819	\$345,659	.0%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Assistant Principal Salaries</b>		<b>\$527,076</b>	<b>\$467,423</b>	<b>12.8%</b>
<b>Textbooks</b>				
61100-2-1-6020		\$75,633	\$203,302	(62.8%)
61100-3-1-6020		\$164,978	\$233,612	(29.4%)
68100-9-0-6040		\$40,115	\$46,204	(13.2%)
		<b>\$280,726</b>	<b>\$483,117</b>	<b>(41.9%)</b>
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61100-2-1-2100	98.16 %	\$566,587	\$575,171	(1.5%)
61100-2-1-2210	98.13 %	\$1,048,317	\$975,970	7.4%
61100-2-1-2220	98.13 %	\$190,619	\$151,212	26.1%
61100-2-1-2400	98.13 %	\$99,449	\$100,727	(1.3%)
61100-2-1-2750	98.13 %	\$93,375	\$85,436	9.3%
61100-2-2-2100	98.16 %	\$163,822	\$160,849	1.8%
61100-2-2-2210	98.13 %	\$281,724	\$246,685	14.2%
61100-2-2-2220	98.13 %	\$76,941	\$60,112	28.0%
61100-2-2-2400	98.13 %	\$28,794	\$27,416	5.0%
61100-2-2-2750	98.13 %	\$27,034	\$23,225	16.4%
61100-2-4-2100	98.16 %	\$3,797	\$3,715	2.2%
61100-2-4-2210	98.13 %	\$8,719	\$7,668	13.7%
61100-2-4-2400	98.13 %	\$700	\$685	2.1%
61100-2-4-2750	98.13 %	\$657	\$581	13.2%
61100-2-5-2100	98.16 %	\$150		.0%
61100-3-1-2100	98.16 %	\$304,162	\$324,675	(6.3%)
61100-3-1-2210	98.13 %	\$580,641	\$540,088	7.5%
61100-3-1-2220	98.13 %	\$74,015	\$78,527	(5.7%)
61100-3-1-2400	98.13 %	\$52,550	\$55,290	(5.0%)
61100-3-1-2750	98.13 %	\$49,339	\$46,887	5.2%
61100-3-2-2100	98.16 %	\$110,601	\$118,555	(6.7%)
61100-3-2-2210	98.13 %	\$178,484	\$185,424	(3.7%)
61100-3-2-2220	98.13 %	\$66,656	\$42,603	56.5%
61100-3-2-2400	98.13 %	\$19,703	\$20,347	(3.2%)
61100-3-2-2750	98.13 %	\$18,500	\$17,233	7.4%
61100-3-3-2100	98.16 %	\$79,696	\$80,624	(1.2%)
61100-3-3-2210	98.13 %	\$142,424	\$149,073	(4.5%)
61100-3-3-2220	98.13 %	\$37,191	\$14,045	164.8%
61100-3-3-2400	98.13 %	\$14,418	\$14,583	(1.1%)
61100-3-3-2750	98.13 %	\$13,537	\$12,356	9.6%
61100-3-4-2100	98.16 %	\$3,509	\$3,449	1.7%
61100-3-4-2210	98.13 %	\$8,389	\$7,378	13.7%
61100-3-4-2220	98.13 %	\$5,851		.0%
61100-3-4-2400	98.13 %	\$673	\$659	2.1%
61100-3-4-2750	98.13 %	\$632	\$559	13.2%
61100-3-5-2100	98.16 %	\$16,879	\$15,225	10.9%
61210-2-1-2100	85.17 %	\$14,210	\$14,129	.6%
61210-2-1-2210	85.37 %	\$31,278	\$27,991	11.7%
61210-2-1-2400	85.37 %	\$2,511	\$2,501	.4%
61210-2-1-2750	85.37 %	\$2,357	\$2,119	11.2%
61210-3-1-2100	85.17 %	\$39,725	\$38,199	4.0%
61210-3-1-2210	85.37 %	\$81,193	\$71,375	13.8%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61210-3-1-2220	85.37 %	\$5,993	\$5,281	13.5%
61210-3-1-2400	85.37 %	\$6,998	\$6,850	2.2%
61210-3-1-2750	85.37 %	\$6,571	\$5,768	13.9%
61230-2-1-2100	100.00 %	\$196	\$455	(57.0%)
61230-2-1-2210	100.00 %	\$5		.0%
61230-2-1-2400	100.00 %	\$0		.0%
61230-2-1-2750	100.00 %	\$0		.0%
61230-2-2-2100	100.00 %	\$442	\$299	47.7%
61230-3-1-2100	100.00 %	\$1,923	\$1,940	(.8%)
61230-3-1-2210			\$7	.0%
61230-3-1-2220			\$626	.0%
61230-3-2-2100	100.00 %	\$4,724	\$5,153	(8.3%)
61230-3-2-2220			\$484	.0%
61230-3-2-2750			\$1	.0%
61320-2-1-2100	87.61 %	\$18,688	\$17,927	4.2%
61320-2-1-2210	87.54 %	\$36,431	\$31,737	14.8%
61320-2-1-2400	87.54 %	\$2,924	\$2,836	3.1%
61320-2-1-2750	87.54 %	\$2,746	\$2,403	14.3%
61320-3-1-2100	87.61 %	\$14,001	\$13,525	3.5%
61320-3-1-2210	87.54 %	\$29,843	\$26,716	11.7%
61320-3-1-2400	87.54 %	\$2,396	\$2,387	.3%
61320-3-1-2750	87.54 %	\$2,249	\$2,023	11.2%
61410-2-1-2100	78.32 %	\$46,121	\$44,773	3.0%
61410-2-1-2210	79.00 %	\$98,239	\$79,417	23.7%
61410-2-1-2220	79.00 %	\$5,690	\$5,690	(.0%)
61410-2-1-2400	79.00 %	\$8,342	\$7,605	9.7%
61410-2-1-2750	79.00 %	\$7,833	\$6,407	22.3%
61410-3-1-2100	78.32 %	\$43,842	\$42,635	2.8%
61410-3-1-2210	79.00 %	\$90,157	\$82,263	9.6%
61410-3-1-2220	79.00 %	\$8,988	\$2,445	267.6%
61410-3-1-2400	79.00 %	\$7,958	\$7,570	5.1%
61410-3-1-2750	79.00 %	\$7,472	\$6,414	16.5%
68100-9-0-2100	100.00 %	\$11,644	\$11,402	2.1%
68100-9-0-2210	100.00 %	\$25,646	\$22,586	13.6%
68100-9-0-2400	100.00 %	\$2,059	\$2,018	2.0%
68100-9-0-2750	100.00 %	\$1,933	\$1,710	13.0%
		<b>\$5,041,865</b>	<b>\$4,752,698</b>	<b>6.1%</b>
<b>Health Care Costs</b>				
61100-2-1-2300	92.63 %	\$745,151	\$708,689	5.1%
61100-2-2-2300	92.63 %	\$238,986	\$223,864	6.8%
61100-2-4-2300	92.63 %	\$4,735	\$4,374	8.3%
61100-3-1-2300	92.63 %	\$405,044	\$382,161	6.0%
61100-3-2-2300	92.63 %	\$172,873	\$170,617	1.3%
61100-3-3-2300	92.63 %	\$122,780	\$114,506	7.2%
61100-3-4-2300			\$5,101	.0%
61100-9-7-2300	75.30 %	\$9,298	\$8,694	6.9%
61100-9-8-2300	75.30 %	\$29,830	\$31,158	(4.3%)
61210-2-1-2300	73.22 %	\$11,671	\$14,326	(18.5%)
61210-3-1-2300	73.22 %	\$43,462	\$37,124	17.1%
61230-2-1-2300	100.00 %	\$148		.0%
61230-3-1-2300	100.00 %	\$729		.0%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Health Care Costs</b>				
61230-3-2-2300	100.00 %	\$146	\$1	22762.5%
61320-2-1-2300	69.23 %	\$16,695	\$13,434	24.3%
61320-3-1-2300	69.23 %	\$9,387	\$14,136	(33.6%)
61410-2-1-2300	55.17 %	\$38,765	\$29,384	31.9%
61410-3-1-2300	55.17 %	\$39,221	\$30,469	28.7%
68100-9-0-2300	39.63 %	\$2,026	\$2,006	1.0%
68200-9-0-2300	39.63 %	\$6,980	\$6,092	14.6%
		<b>\$1,897,927</b>	<b>\$1,796,136</b>	<b>5.7%</b>
<b>Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)</b>				
61100-2-2-7000		\$439,228	\$439,228	.0%
61100-3-2-7000		\$642,741	\$735,981	(12.7%)
61100-3-4-7000		\$76,030	\$146,820	(48.2%)
		<b>\$1,157,999</b>	<b>\$1,322,029</b>	<b>(12.4%)</b>
<b>Purchased Services - Instructional</b>				
61100-2-1-3200		\$60,837		.0%
61100-2-2-3200		\$65,885		.0%
61100-2-4-3200		\$13,828		.0%
61100-3-1-3200		\$221,507		.0%
61100-3-2-3200		\$171,094		.0%
61100-3-3-3200		\$17,825		.0%
61320-2-1-3200		\$7,470		.0%
61320-3-1-3200		\$4,597		.0%
		<b>\$563,042</b>	<b>\$0</b>	<b>0.0%</b>
<b>Remedial Summer School (includes Fringe Expenditures and Health Care Premium)</b>				
61100-9-11-1120		\$57,163		.0%
61100-9-11-2100	100.00 %	\$4,373		.0%
		<b>\$61,536</b>	<b>\$0</b>	<b>0.0%</b>
<b>Support - Personal Expenditures CATEGORY</b>				
Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Support Salaries</b>				
61210-3-1-1150		\$122,777	\$120,669	1.7%
61220-2-1-1120		\$13,625	\$12,245	11.3%
61220-2-2-1120		\$54,498	\$53,795	1.3%
61220-3-1-1120		\$13,625	\$12,245	11.3%
61220-3-2-1120		\$54,498	\$53,795	1.3%
61310-2-1-1110		\$47,321	\$46,493	1.8%
61310-2-1-1120		\$163,872	\$171,472	(4.4%)
61310-2-1-1150		\$32,331	\$31,761	1.8%
61310-2-2-1120		\$44,037	\$43,174	2.0%
61310-2-2-1150		\$58,357	\$43,624	33.8%
61310-2-4-1150		\$7,158	\$6,865	4.3%
61310-3-1-1110		\$47,321	\$46,493	1.8%
61310-3-1-1120		\$154,704	\$152,708	1.3%
61310-3-1-1150		\$47,663	\$45,186	5.5%
61310-3-2-1120		\$44,037	\$43,173	2.0%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Support Salaries</b>				
61310-3-2-1150		\$58,357	\$43,624	33.8%
61310-3-4-1150		\$7,158	\$6,865	4.3%
61320-2-1-1150		\$11,948	\$11,551	3.4%
61320-3-1-1150		\$51,465	\$55,100	(6.6%)
61410-2-1-1150		\$170,238	\$207,759	(18.1%)
61410-3-1-1150		\$160,570	\$154,819	3.7%
62110-9-0-1130		\$2,816	\$2,761	2.0%
62120-9-0-1150		\$46,894	\$45,975	2.0%
62140-9-0-1113		\$113,003	\$110,786	2.0%
62140-9-0-1150		\$63,132	\$61,875	2.0%
62160-9-0-1110		\$45,720		.0%
62160-9-0-1130		\$67,595	\$114,982	(41.2%)
62160-9-0-1150		\$73,956	\$66,713	10.9%
62220-9-0-1130		\$189,945	\$206,085	(7.8%)
62220-9-0-1140		\$116,561	\$116,632	(.1%)
62230-9-0-1132		\$146,079	\$211,738	(31.0%)
62240-9-0-1130		\$52,603	\$51,571	2.0%
64100-9-0-1110		\$83,528	\$67,114	24.5%
64100-9-0-1150		\$29,306	\$28,725	2.0%
64200-9-0-1160		\$192,122	\$228,633	(16.0%)
64200-9-0-1190		\$827,774	\$772,627	7.1%
64300-9-0-1160		\$88,055	\$79,655	10.5%
68200-9-0-1141		\$170,350	\$166,051	2.6%
68300-9-0-1110		\$70,339	\$68,959	2.0%
68300-9-0-1150		\$29,828	\$29,213	2.1%
68400-9-0-1133		\$53,110	\$52,069	2.0%
		<b>\$3,828,274</b>	<b>\$3,845,582</b>	<b>(0.5%)</b>

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

61100-2-1-2100	1.80 %	\$10,390	\$11,520	(9.8%)
61100-2-1-2210	1.87 %	\$19,925	\$19,950	(.1%)
61100-2-1-2220	1.87 %	\$3,623	\$3,091	17.2%
61100-2-1-2400	1.87 %	\$1,890	\$2,059	(8.2%)
61100-2-1-2750	1.87 %	\$1,775	\$1,746	1.6%
61100-2-2-2100	1.80 %	\$3,004	\$3,222	(6.7%)
61100-2-2-2210	1.87 %	\$5,355	\$5,043	6.2%
61100-2-2-2220	1.87 %	\$1,462	\$1,229	19.0%
61100-2-2-2400	1.87 %	\$547	\$560	(2.3%)
61100-2-2-2750	1.87 %	\$514	\$475	8.2%
61100-2-4-2100	1.80 %	\$70	\$74	(6.4%)
61100-2-4-2210	1.87 %	\$166	\$157	5.7%
61100-2-4-2400	1.87 %	\$13	\$14	(5.0%)
61100-2-4-2750	1.87 %	\$12	\$12	5.2%
61100-2-5-2100	1.80 %	\$3		.0%
61100-3-1-2100	1.80 %	\$5,578	\$6,503	(14.2%)
61100-3-1-2210	1.87 %	\$11,036	\$11,040	(.0%)
61100-3-1-2220	1.87 %	\$1,407	\$1,605	(12.4%)
61100-3-1-2400	1.87 %	\$999	\$1,130	(11.6%)
61100-3-1-2750	1.87 %	\$938	\$958	(2.2%)
61100-3-2-2100	1.80 %	\$2,028	\$2,374	(14.6%)
61100-3-2-2210	1.87 %	\$3,392	\$3,790	(10.5%)
61100-3-2-2220	1.87 %	\$1,267	\$871	45.5%



**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61100-3-2-2400	1.87 %	\$374	\$416	(10.0%)
61100-3-2-2750	1.87 %	\$352	\$352	(.2%)
61100-3-3-2100	1.80 %	\$1,461	\$1,615	(9.5%)
61100-3-3-2210	1.87 %	\$2,707	\$3,047	(11.2%)
61100-3-3-2220	1.87 %	\$707	\$287	146.2%
61100-3-3-2400	1.87 %	\$274	\$298	(8.1%)
61100-3-3-2750	1.87 %	\$257	\$253	1.9%
61100-3-4-2100	1.80 %	\$64	\$69	(6.9%)
61100-3-4-2210	1.87 %	\$159	\$151	5.7%
61100-3-4-2220	1.87 %	\$111		.0%
61100-3-4-2400	1.87 %	\$13	\$13	(5.0%)
61100-3-4-2750	1.87 %	\$12	\$11	5.2%
61100-3-5-2100	1.80 %	\$310	\$305	1.5%
61210-2-1-2100	14.32 %	\$2,388	\$2,374	.6%
61210-2-1-2210	14.41 %	\$5,278	\$4,711	12.0%
61210-2-1-2400	14.41 %	\$424	\$421	.6%
61210-2-1-2750	14.41 %	\$398	\$357	11.5%
61210-3-1-2100	14.32 %	\$6,677	\$6,418	4.0%
61210-3-1-2210	14.41 %	\$13,701	\$12,012	14.1%
61210-3-1-2220	14.41 %	\$1,011	\$889	13.8%
61210-3-1-2400	14.41 %	\$1,181	\$1,153	2.4%
61210-3-1-2750	14.41 %	\$1,109	\$971	14.2%
61220-2-1-2100	95.18 %	\$979	\$935	4.7%
61220-2-1-2210	100.00 %	\$2,203	\$2,038	8.1%
61220-2-1-2400	100.00 %	\$177	\$182	(2.9%)
61220-2-1-2750	100.00 %	\$166	\$154	7.5%
61220-2-2-2100	95.18 %	\$3,817	\$3,816	.0%
61220-2-2-2210	100.00 %	\$8,812	\$8,153	8.1%
61220-2-2-2400	100.00 %	\$707	\$729	(2.9%)
61220-2-2-2750			\$617	.0%
61220-3-1-2100	95.18 %	\$1,456	\$1,146	27.1%
61220-3-1-2210	100.00 %	\$2,203	\$2,038	8.1%
61220-3-1-2400	100.00 %	\$177	\$182	(2.9%)
61220-3-1-2750	100.00 %	\$166	\$154	7.5%
61220-3-2-2100	95.18 %	\$3,817	\$3,815	.0%
61220-3-2-2210	100.00 %	\$8,812	\$8,152	8.1%
61220-3-2-2400	100.00 %	\$707	\$729	(2.9%)
61220-3-2-2750	100.00 %	\$664	\$617	7.6%
61310-2-1-2100	99.78 %	\$17,952	\$19,728	(9.0%)
61310-2-1-2210	100.00 %	\$37,404	\$36,473	2.6%
61310-2-1-2220	100.00 %	\$2,336		.0%
61310-2-1-2400	100.00 %	\$3,190	\$3,259	(2.1%)
61310-2-1-2750	100.00 %	\$2,995	\$2,756	8.7%
61310-2-2-2100	99.78 %	\$7,195	\$6,063	18.7%
61310-2-2-2210	100.00 %	\$14,716	\$12,714	15.7%
61310-2-2-2220	100.00 %	\$2,004		.0%
61310-2-2-2400	100.00 %	\$1,342	\$1,136	18.1%
61310-2-2-2750	100.00 %	\$1,260	\$963	30.9%
61310-2-4-2100	99.78 %	\$526	\$498	5.7%
61310-2-4-2210			\$1,011	.0%
61310-2-4-2220	100.00 %	\$1,168		.0%
61310-2-4-2400	100.00 %	\$94	\$90	3.9%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61310-2-4-2750	100.00 %	\$88	\$74	19.7%
61310-3-1-2100	99.78 %	\$18,338	\$18,163	1.0%
61310-3-1-2210	100.00 %	\$40,749	\$36,172	12.7%
61310-3-1-2400	100.00 %	\$3,271	\$3,232	1.2%
61310-3-1-2750	100.00 %	\$3,071	\$2,725	12.7%
61310-3-2-2100	99.78 %	\$7,195	\$6,083	18.3%
61310-3-2-2210	100.00 %	\$14,716	\$12,714	15.7%
61310-3-2-2220	100.00 %	\$2,003		.0%
61310-3-2-2400	100.00 %	\$1,342	\$1,136	18.1%
61310-3-2-2750	100.00 %	\$1,260	\$963	30.9%
61310-3-4-2100	99.78 %	\$526	\$498	5.7%
61310-3-4-2210			\$1,011	.0%
61310-3-4-2220	100.00 %	\$1,168		.0%
61310-3-4-2400	100.00 %	\$94	\$90	3.8%
61310-3-4-2750	100.00 %	\$88	\$74	19.8%
61320-2-1-2100	12.39 %	\$2,644	\$2,717	(2.7%)
61320-2-1-2210	12.46 %	\$5,183	\$4,860	6.7%
61320-2-1-2400	12.46 %	\$416	\$434	(4.2%)
61320-2-1-2750	12.46 %	\$391	\$368	6.2%
61320-3-1-2100	12.39 %	\$1,981	\$2,050	(3.4%)
61320-3-1-2210	12.46 %	\$4,246	\$4,091	3.8%
61320-3-1-2400	12.46 %	\$341	\$366	(6.8%)
61320-3-1-2750	12.46 %	\$320	\$310	3.3%
61410-2-1-2100	20.82 %	\$12,260	\$13,719	(10.6%)
61410-2-1-2210	21.00 %	\$26,113	\$24,334	7.3%
61410-2-1-2220	21.00 %	\$1,512	\$1,743	(13.2%)
61410-2-1-2400	21.00 %	\$2,217	\$2,330	(4.8%)
61410-2-1-2750	21.00 %	\$2,082	\$1,963	6.1%
61410-3-1-2100	20.82 %	\$11,654	\$13,064	(10.8%)
61410-3-1-2210	21.00 %	\$23,965	\$25,206	(4.9%)
61410-3-1-2220	21.00 %	\$2,389	\$749	218.9%
61410-3-1-2400	21.00 %	\$2,115	\$2,319	(8.8%)
61410-3-1-2750	21.00 %	\$1,986	\$1,965	1.1%
62110-9-0-2100	99.53 %	\$1,377	\$1,346	2.2%
62110-9-0-2210	100.00 %	\$460	\$405	13.5%
62110-9-0-2400	100.00 %	\$37	\$36	2.0%
62110-9-0-2750	100.00 %	\$35	\$31	13.3%
62120-9-0-2100	99.53 %	\$14,846	\$11,928	24.5%
62120-9-0-2210	100.00 %	\$30,624	\$26,970	13.6%
62120-9-0-2400	100.00 %	\$6,082	\$5,391	12.8%
62120-9-0-2750	100.00 %	\$2,308	\$2,042	13.0%
62140-9-0-2100	99.53 %	\$14,374	\$12,318	16.7%
62140-9-0-2210	100.00 %	\$28,745	\$25,312	13.6%
62140-9-0-2400	100.00 %	\$2,307	\$2,262	2.0%
62140-9-0-2750	100.00 %	\$2,166	\$1,917	13.0%
62160-9-0-2100	99.53 %	\$13,853	\$13,515	2.5%
62160-9-0-2210	100.00 %	\$23,101	\$19,495	18.5%
62160-9-0-2400	100.00 %	\$1,854	\$1,742	6.4%
62160-9-0-2750	100.00 %	\$1,741	\$1,476	17.9%
62220-9-0-2100	100.00 %	\$31,549	\$33,019	(4.5%)
62220-9-0-2210	100.00 %	\$59,784	\$60,941	(1.9%)
62220-9-0-2220	100.00 %	\$14,371	\$5,338	169.2%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
62220-9-0-2400	100.00 %	\$5,953	\$5,922	.5%
62220-9-0-2750	100.00 %	\$5,589	\$5,018	11.4%
62230-9-0-2100	100.00 %	\$10,757	\$15,651	(31.3%)
62230-9-0-2210	100.00 %	\$23,840	\$31,041	(23.2%)
62230-9-0-2400	100.00 %	\$1,914	\$2,774	(31.0%)
62230-9-0-2750	100.00 %	\$1,797	\$2,350	(23.5%)
62240-9-0-2100	100.00 %	\$3,885	\$3,758	3.4%
62240-9-0-2210	100.00 %	\$8,585	\$7,560	13.6%
62240-9-0-2400	100.00 %	\$689	\$676	2.0%
62240-9-0-2750	100.00 %	\$647	\$572	13.0%
64100-9-0-2100	96.01 %	\$7,848	\$6,861	14.4%
64100-9-0-2210	100.00 %	\$18,414	\$14,051	31.1%
64100-9-0-2400	100.00 %	\$1,478	\$1,256	17.7%
64100-9-0-2750	100.00 %	\$1,388	\$1,064	30.5%
64200-9-0-2100	96.01 %	\$74,711	\$73,045	2.3%
64200-9-0-2210	100.00 %	\$28,604	\$26,585	7.6%
64200-9-0-2220	100.00 %	\$4,203	\$4,220	(.4%)
64200-9-0-2400	100.00 %	\$12,530	\$11,178	12.1%
64300-9-0-2100	96.01 %	\$6,298	\$5,546	13.6%
64300-9-0-2210	100.00 %	\$1,679	\$2,553	(34.2%)
64300-9-0-2220	100.00 %	\$1,336	\$352	279.9%
64300-9-0-2400	100.00 %	\$1,152	\$1,043	10.4%
68200-9-0-2100	99.95 %	\$12,036	\$12,184	(1.2%)
68200-9-0-2210	100.00 %	\$27,878	\$24,546	13.6%
68200-9-0-2400	100.00 %	\$2,238	\$2,193	2.0%
68200-9-0-2750	100.00 %	\$2,101	\$1,859	13.0%
68300-9-0-2100	100.00 %	\$6,975	\$6,855	1.8%
68300-9-0-2210	100.00 %	\$16,345	\$14,392	13.6%
68300-9-0-2400	100.00 %	\$1,312	\$1,286	2.0%
68300-9-0-2750	100.00 %	\$1,232	\$1,186	3.9%
68400-9-0-2100	100.00 %	\$4,832	\$3,983	21.3%
68400-9-0-2210	100.00 %	\$8,668	\$7,633	13.5%
68400-9-0-2400	100.00 %	\$696	\$682	2.0%
68400-9-0-2750	100.00 %	\$653	\$482	35.6%
		<b>\$995,008</b>	<b>\$943,059</b>	<b>5.5%</b>
<b>Health Care Costs</b>				
61100-2-1-2300	7.37 %	\$59,265	\$59,665	(.7%)
61100-2-2-2300	7.37 %	\$19,008	\$18,847	.9%
61100-2-4-2300	7.37 %	\$377	\$368	2.3%
61100-3-1-2300	7.37 %	\$32,215	\$32,175	.1%
61100-3-2-2300	7.37 %	\$13,749	\$14,364	(4.3%)
61100-3-3-2300	7.37 %	\$9,765	\$9,640	1.3%
61100-3-4-2300			\$429	.0%
61210-2-1-2300	26.15 %	\$4,168	\$5,117	(18.5%)
61210-3-1-2300	26.15 %	\$15,522	\$13,258	17.1%
61220-2-1-2300	100.00 %	\$1,030	\$1,016	1.4%
61220-2-2-2300	100.00 %	\$4,120	\$4,065	1.4%
61220-3-1-2300	100.00 %	\$1,071	\$1,016	5.4%
61220-3-2-2300	100.00 %	\$4,120	\$4,065	1.4%
61310-2-1-2300	100.00 %	\$13,749	\$16,727	(17.8%)
61310-2-2-2300	100.00 %	\$8,699	\$8,080	7.7%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Health Care Costs</b>				
61310-2-4-2300			\$807	.0%
61310-3-1-2300	100.00 %	\$18,799	\$20,081	(6.4%)
61310-3-2-2300	100.00 %	\$8,699	\$8,080	7.7%
61310-3-4-2300			\$807	.0%
61320-2-1-2300	30.77 %	\$7,420	\$6,322	17.4%
61320-3-1-2300	30.77 %	\$4,172	\$6,652	(37.3%)
61410-2-1-2300	44.83 %	\$31,497	\$25,711	22.5%
61410-3-1-2300	44.83 %	\$31,867	\$26,660	19.5%
62110-9-0-2300	100.00 %	\$202	\$188	7.6%
62120-9-0-2300	100.00 %	\$14,612	\$13,027	12.2%
62140-9-0-2300	100.00 %	\$17,398	\$16,161	7.7%
62160-9-0-2300	100.00 %	\$4,848	\$4,503	7.7%
62220-9-0-2300	100.00 %	\$53,746	\$56,930	(5.6%)
62230-9-0-2300	100.00 %	\$13,159	\$12,410	6.0%
62240-9-0-2300	100.00 %	\$5,112	\$4,742	7.8%
64100-9-0-2300	100.00 %	\$10,100	\$8,420	20.0%
64200-9-0-2300	100.00 %	\$116,234	\$104,657	11.1%
64300-9-0-2300	100.00 %	\$15,341	\$15,598	(1.6%)
68100-9-0-2300	60.37 %	\$3,086	\$2,867	7.6%
68200-9-0-2300	60.37 %	\$10,631	\$8,708	22.1%
68300-9-0-2300	100.00 %	\$7,297	\$6,779	7.7%
		<b>\$561,076</b>	<b>\$538,942</b>	<b>4.1%</b>
<b>Superintendents</b>				
62120-9-0-1112		\$140,754	\$137,993	2.0%
		<b>\$140,754</b>	<b>\$137,993</b>	<b>2.0%</b>
<b>School Boards</b>				
62110-9-0-1111		\$15,400	\$15,217	1.2%
		<b>\$15,400</b>	<b>\$15,217</b>	<b>1.2%</b>
<b>Nurses</b>				
62220-9-0-1131		\$147,751	\$150,042	(1.5%)
		<b>\$147,751</b>	<b>\$150,042</b>	<b>(1.5%)</b>
<b>Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Instructional Classroom</b>				
61100-2-1-3000		\$7,613	\$54,776	(86.1%)
61100-2-1-6000		\$8,474	\$9,186	(7.8%)
61100-2-1-6030		\$113,849	\$132,020	(13.8%)
61100-2-2-3000		\$3,933	\$104,065	(96.2%)
61100-2-2-4000		\$576		.0%
61100-2-2-6030		\$28,940	\$31,698	(8.7%)
61100-2-4-3000			\$9,074	.0%
61100-2-4-6030		\$6,000	\$7,215	(16.8%)
61100-3-1-3000		\$15,623	\$189,454	(91.8%)
61100-3-1-6000		\$47,833	\$42,495	12.6%
61100-3-1-6030		\$139,266	\$144,522	(3.6%)

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Instructional Classroom</b>				
61100-3-2-3000			\$205,995	.0%
61100-3-2-4000		\$594		.0%
61100-3-2-6030		\$11,055	\$22,293	(50.4%)
61100-3-3-3000			\$16,418	.0%
61100-3-3-6000		\$52,565	\$48,104	9.3%
61100-3-4-3000		\$830	\$3,415	(75.7%)
61100-3-4-6030			\$4,590	.0%
		<b>\$437,149</b>	<b>\$1,025,319</b>	<b>(57.4%)</b>
<b>Instructional Support</b>				
61210-2-1-6030		\$2,057	\$1,918	7.2%
61210-3-1-6030		\$1,900	\$1,900	.0%
61220-2-1-3000		\$300		.0%
61220-2-1-6000		\$3,839		.0%
61220-3-1-6000		\$7,234		.0%
61320-2-1-3000			\$4,584	.0%
61320-2-1-6000		\$22,705	\$24,070	(5.7%)
61320-3-1-3000			\$3,201	.0%
61320-3-1-6000		\$26,769	\$27,216	(1.6%)
		<b>\$64,804</b>	<b>\$62,889</b>	<b>3.0%</b>
<b>Administration</b>				
62110-9-0-3000		\$10,733	\$4,200	155.6%
62110-9-0-6000		\$1,249	\$377	231.0%
62120-9-0-3000		\$35,761	\$47,487	(24.7%)
62120-9-0-6000		\$79	\$526	(85.0%)
62140-9-0-3000		\$90,895	\$90,790	.1%
62140-9-0-6000		\$200		.0%
62160-9-0-3000		\$36,914	\$30,711	20.2%
62160-9-0-6000		\$22,580	\$23,702	(4.7%)
		<b>\$198,411</b>	<b>\$197,793</b>	<b>0.3%</b>
<b>Attendance &amp; Health</b>				
62220-9-0-6000		\$4,574	\$4,460	2.6%
62230-9-0-3000		\$23,020		.0%
62230-9-0-6000		\$4,927	\$4,276	15.2%
62240-9-0-6000		\$3,293	\$3,071	7.2%
		<b>\$35,813</b>	<b>\$11,807</b>	<b>203.3%</b>
<b>Utilities</b>				
64200-9-0-5100		\$1,229,424	\$1,371,228	(10.3%)
64500-9-0-5100		\$10,920		.0%
		<b>\$1,240,344</b>	<b>\$1,371,228</b>	<b>(9.5%)</b>
<b>Communications</b>				
61220-2-2-5200			\$746	.0%
64200-9-0-5200		\$76,543	\$52,332	46.3%
64700-9-0-5200		\$9,791	\$10,452	(6.3%)
		<b>\$86,334</b>	<b>\$63,530</b>	<b>35.9%</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Insurance</b>				
64200-9-0-5300		\$63,335	\$63,180	.2%
		<b>\$63,335</b>	<b>\$63,180</b>	<b>0.2%</b>
<b>Other Operations &amp; Maintenance</b>				
64200-9-0-3000		\$343,291	\$332,125	3.4%
64200-9-0-6000		\$157,843	\$179,083	(11.9%)
64300-9-0-3000		\$3,569	\$4,250	(16.0%)
64300-9-0-6000		\$16,042	\$20,633	(22.3%)
64400-9-0-3000		\$18,749	\$14,721	27.4%
64500-9-0-6000			\$12,562	.0%
64600-9-0-3000		\$155,345	\$107,155	45.0%
		<b>\$694,838</b>	<b>\$670,530</b>	<b>3.6%</b>
<b>Unemployment Insurance</b>				
61100-2-1-2600		\$4,657	\$1,377	238.2%
61100-3-1-2600		\$604	\$2,352	(74.3%)
64200-9-0-2600		\$4,011		.0%
		<b>\$9,272</b>	<b>\$3,729</b>	<b>148.6%</b>
<b>Worker's Compensation</b>				
61100-2-1-2700		\$23,113	\$19,577	18.1%
61100-2-2-2700		\$3,245	\$3,262	(.5%)
61100-2-4-2700		\$104	\$109	(4.6%)
61100-3-1-2700		\$18,058	\$15,442	16.9%
61100-3-2-2700		\$3,051	\$2,995	1.9%
61100-3-3-2700		\$2,109	\$2,093	.8%
61100-3-4-2700		\$104	\$103	1.0%
61210-2-1-2700		\$446	\$443	.7%
61210-3-1-2700		\$1,260	\$1,250	.8%
61220-2-1-2700		\$272		.0%
61220-2-2-2700		\$664	\$135	392.0%
61220-3-2-2700			\$135	.0%
61230-3-1-2700		\$245		.0%
61230-3-2-2700			\$291	.0%
61310-2-1-2700		\$480	\$276	73.9%
61310-2-2-2700			\$200	.0%
61310-3-1-2700		\$688	\$400	72.0%
61310-3-2-2700			\$200	.0%
61310-3-4-2700			\$83	.0%
61320-2-1-2700		\$568	\$564	.7%
61320-3-1-2700		\$473	\$469	.9%
61410-2-1-2700		\$1,651	\$1,568	5.3%
61410-3-1-2700		\$1,559	\$1,547	.8%
62110-9-0-2700		\$6	\$7	(14.3%)
62120-9-0-2700		\$375	\$372	.8%
62140-9-0-2700		\$356	\$354	.6%
62160-9-0-2700		\$364	\$362	.6%
62220-9-0-2700		\$964	\$1,005	(4.1%)
62230-9-0-2700		\$429	\$426	.7%
62240-9-0-2700		\$105	\$104	1.0%
64100-9-0-2700		\$1,900	\$1,281	48.3%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Worker's Compensation</b>				
64200-9-0-2700		\$17,964	\$16,995	5.7%
64300-9-0-2700		\$1,609	\$1,596	.8%
68100-9-0-2700		\$312	\$310	.6%
68200-9-0-2700		\$341	\$338	.9%
68300-9-0-2700		\$199	\$198	.5%
68400-9-0-2700		\$106	\$105	1.0%
		<b>\$83,120</b>	<b>\$74,595</b>	<b>11.4%</b>
<b>Disability Insurance</b>				
61410-3-1-2500			\$68	.0%
62220-9-0-2500		\$273		.0%
		<b>\$273</b>	<b>\$68</b>	<b>304.0%</b>
<b>Substitute Teachers</b>				
61100-2-1-1520		\$167,492	\$181,765	(7.9%)
61100-2-2-1520		\$38,205	\$48,808	(21.7%)
61100-3-1-1520		\$78,229	\$79,861	(2.0%)
61100-3-2-1520		\$22,475	\$32,311	(30.4%)
61100-3-3-1520		\$14,328	\$14,094	1.7%
		<b>\$320,729</b>	<b>\$356,840</b>	<b>(10.1%)</b>
<b>Improvement</b>				
61310-2-1-3000			\$171	.0%
61310-2-1-6000		\$333	\$134	147.4%
61310-2-2-3000		\$302		.0%
61310-2-2-6000		\$502	\$82	509.3%
61310-3-1-3000		\$55	\$869	(93.6%)
61310-3-1-6000		\$525	\$1,157	(54.7%)
		<b>\$1,717</b>	<b>\$2,414</b>	<b>(28.9%)</b>
<b>Technology</b>				
68100-9-0-3000		\$48,466	\$32,313	50.0%
68100-9-0-6000		\$23,100	\$35,401	(34.7%)
68100-9-0-8110		\$274,034	\$310,779	(11.8%)
68200-9-0-3000		\$61,094	\$77,242	(20.9%)
68200-9-0-6000		\$59,776	\$56,266	6.2%
68300-9-0-3000		\$11,412	\$10,830	5.4%
68300-9-0-5001		\$101,926	\$65,143	56.5%
68300-9-0-6000		\$1,106	\$1,817	(39.1%)
68400-9-0-3000		\$27,062	\$26,262	3.0%
68600-9-0-3000		\$5,843	\$5,565	5.0%
68600-9-0-6000			\$2,768	.0%
		<b>\$613,818</b>	<b>\$624,385</b>	<b>(1.7%)</b>
<b>Pupil Transportation</b>				
63100-9-0-1110			\$19,352	.0%
63100-9-0-1130		\$55,080	\$52,519	4.9%
63100-9-0-1150		\$48,736	\$37,582	29.7%
63100-9-0-2100		\$8,643	\$8,046	7.4%
63100-9-0-2210		\$14,311	\$12,499	14.5%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

<b>Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Pupil Transportation</b>				
63100-9-0-2300		\$5,050	\$8,306	(39.2%)
63100-9-0-2400		\$1,149	\$1,387	(17.2%)
63100-9-0-2700		\$205	\$261	(21.5%)
63100-9-0-2750		\$1,079	\$1,175	(8.2%)
63100-9-0-3000		\$7,242	\$10,245	(29.3%)
63200-9-0-1170		\$1,053,363		.0%
63200-9-0-1190			\$1,027,204	.0%
63200-9-0-1620		\$91,620		.0%
63200-9-0-2100		\$82,299	\$74,862	9.9%
63200-9-0-2210		\$20,758	\$19,440	6.8%
63200-9-0-2300		\$181,930	\$177,129	2.7%
63200-9-0-2400		\$10,847	\$9,661	12.3%
63200-9-0-2600		\$97		.0%
63200-9-0-2700		\$35,036	\$30,046	16.6%
63200-9-0-3000		\$40,032	\$37,841	5.8%
63200-9-0-5300		\$42,226	\$57,104	(26.1%)
63200-9-0-6008		\$342,691	\$275,175	24.5%
63200-9-0-6009		\$214,130	\$177,105	20.9%
63300-9-0-1170		\$121,254		.0%
63300-9-0-1190			\$174,067	.0%
63300-9-0-1620		\$47,098		.0%
63300-9-0-2100		\$12,383	\$13,133	(5.7%)
63300-9-0-2210		\$2,479	\$2,713	(8.6%)
63300-9-0-2300		\$20,021	\$18,151	10.3%
63300-9-0-2400		\$1,507	\$1,428	5.5%
63300-9-0-2700		\$4,240	\$3,788	11.9%
63400-9-0-1160		\$144,581	\$151,765	(4.7%)
63400-9-0-1620		\$7,755		.0%
63400-9-0-2100		\$11,953	\$11,319	5.6%
63400-9-0-2210		\$3,926	\$4,060	(3.3%)
63400-9-0-2300		\$21,831	\$18,958	15.2%
63400-9-0-2400		\$1,894	\$1,848	2.5%
63400-9-0-2700		\$4,628	\$4,591	.8%
63400-9-0-3000		\$23,686	\$11,342	108.8%
63400-9-0-6000		\$8,629	\$5,540	55.8%
63400-9-0-6008		\$6,551	\$8,489	(22.8%)
63400-9-0-6009		\$10,264	\$2,683	282.5%
63400-9-0-8100		\$380,952	\$429,979	(11.4%)
		<b>\$3,092,155</b>	<b>\$2,900,792</b>	<b>6.6%</b>

<b>Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object</b>	<b>FY 2018 Percent of Fringe Benefit Allocation</b>	<b>FY 2018 Total Unrecognized Expenditures</b>	<b>FY 2017 Total Unrecognized Expenditures</b>	<b>Percent Variance</b>
<b>Unrecognized Instruction Expenditures</b>				
61100-2-1-1650			\$5,000	.0%
61100-2-1-1660			\$79,250	.0%
61100-2-1-2800		\$35,337	\$31,105	13.6%
61100-2-1-5400		\$29,383	\$29,905	(1.7%)
61100-2-1-5500		\$9,153	\$9,150	.0%
61100-2-1-8100		\$2,851	\$632	350.9%
61100-2-2-1660			\$40,250	.0%



**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Unrecognized Instruction Expenditures</b>				
61100-2-2-2800		\$4,553	\$903	404.5%
61100-2-2-5500		\$4,727	\$3,096	52.7%
61100-2-4-1660			\$500	.0%
61100-2-4-5500		\$557	\$703	(20.9%)
61100-3-1-1650		\$5,000	\$2,500	100.0%
61100-3-1-1660			\$48,250	.0%
61100-3-1-2800		\$35,440	\$38,168	(7.1%)
61100-3-1-5400		\$32,232	\$33,815	(4.7%)
61100-3-1-5500		\$4,848	\$12,499	(61.2%)
61100-3-1-5800		\$4,280	\$3,871	10.6%
61100-3-1-8100		\$1,418	\$24,478	(94.2%)
61100-3-2-1660			\$26,250	.0%
61100-3-2-2800		\$1,125	\$963	16.9%
61100-3-2-5500			\$632	.0%
61100-3-3-1650		\$2,500	\$2,500	.0%
61100-3-3-1660			\$10,500	.0%
61100-3-3-2800			\$465	.0%
61100-3-3-5500		\$1,787	\$2,506	(28.7%)
61100-3-3-8200		\$84,706	\$53,482	58.4%
61100-3-4-1660			\$500	.0%
61100-3-4-5500		\$849	\$801	6.1%
61100-9-6-1120			\$51,491	.0%
61100-9-6-2700			\$166	.0%
61100-9-7-1110		\$93,805	\$95,143	(1.4%)
61100-9-7-1120		\$389,195	\$383,145	1.6%
61100-9-7-1140		\$3,000	\$4,938	(39.2%)
61100-9-7-1150		\$46,564	\$45,920	1.4%
61100-9-7-1660			\$1,000	.0%
61100-9-7-3000		\$27,701	\$30,911	(10.4%)
61100-9-7-5500		\$9,678	\$17,947	(46.1%)
61100-9-7-6030		\$49,467	\$39,050	26.7%
61100-9-8-1120		\$224,199	\$225,025	(.4%)
61100-9-8-1140			\$80,785	.0%
61100-9-8-1150		\$82,145		.0%
61100-9-8-1151			\$8,182	.0%
61100-9-8-1520		\$9,312		.0%
61100-9-8-1620		\$594		.0%
61100-9-8-1660			\$5,000	.0%
61100-9-8-2700		\$622	\$617	.8%
61100-9-8-3000		\$22,687	\$21,460	5.7%
61100-9-8-5500		\$300	\$96	211.3%
61100-9-8-6030			\$2,000	.0%
61100-9-9-1120		\$2,900		.0%
61100-9-9-5500		\$45		.0%
61100-9-9-6030		\$137		.0%
61210-2-1-1520		\$1,872	\$1,698	10.2%
61210-2-1-1660			\$2,500	.0%
61210-2-1-2800			\$297	.0%
61210-2-1-5500		\$111	\$497	(77.7%)
61210-3-1-1650		\$2,500	\$2,500	.0%
61210-3-1-1660			\$6,250	.0%
61210-3-1-2800		\$18,313		.0%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Unrecognized Instruction Expenditures</b>				
61210-3-1-5500		\$430	\$997	(56.9%)
61220-2-1-1620			\$1,605	.0%
61220-2-1-2800		\$337		.0%
61220-2-2-1620			\$2,205	.0%
61220-2-2-1660			\$500	.0%
61220-2-2-5500		\$1,961		.0%
61220-3-1-1620		\$6,900	\$4,605	49.9%
61220-3-1-5500		\$3,242	\$1,206	168.7%
61220-3-2-1620			\$2,204	.0%
61220-3-2-1660			\$500	.0%
61220-3-2-5500		\$4,776	\$1,626	193.8%
61230-2-2-5500			\$163	.0%
61230-3-1-5500			\$701	.0%
61230-3-2-1660			\$500	.0%
61230-3-2-5500			\$563	.0%
61310-2-1-1620		\$250	\$755	(66.9%)
61310-2-1-1660			\$2,000	.0%
61310-2-1-2800		\$465	\$19,923	(97.7%)
61310-2-1-5500		\$6,635	\$8,823	(24.8%)
61310-2-2-1620		\$510	\$454	12.4%
61310-2-2-1660			\$750	.0%
61310-2-2-5500		\$1,092	\$498	119.1%
61310-2-4-1620		\$8	\$198	(96.0%)
61310-3-1-1620		\$272	\$979	(72.2%)
61310-3-1-1660			\$2,000	.0%
61310-3-1-2800			\$3,905	.0%
61310-3-1-5500		\$1,015	\$4,165	(75.6%)
61310-3-1-5800		\$59		.0%
61310-3-2-1620		\$510	\$454	12.3%
61310-3-2-1660			\$1,000	.0%
61310-3-2-5500		\$607	\$727	(16.6%)
61310-3-4-1620		\$8	\$198	(96.0%)
61320-2-1-1660			\$3,000	.0%
61320-3-1-1660			\$2,250	.0%
61320-3-1-2800		\$2,238		.0%
61410-2-1-1620		\$12,079		.0%
61410-2-1-1660			\$7,500	.0%
61410-2-1-2800		\$5,366	\$14,949	(64.1%)
61410-2-1-5500		\$3,714	\$5,132	(27.6%)
61410-3-1-1620		\$1,548	\$3,549	(56.4%)
61410-3-1-1660			\$8,000	.0%
61410-3-1-2800		\$10,139	\$2,466	311.2%
61410-3-1-5500		\$10,724	\$6,304	70.1%
		<b>\$1,320,777</b>	<b>\$1,606,644</b>	<b>(17.8%)</b>
<b>Unrecognized Administration Expenditures</b>				
62110-9-0-5500		\$3,629	\$3,305	9.8%
62110-9-0-5800		\$10,833	\$10,931	(.9%)
62120-9-0-1620		\$321	\$389	(17.5%)
62120-9-0-1660			\$1,000	.0%
62120-9-0-2800		\$29,384	\$2,925	904.8%
62120-9-0-5500		\$469	\$357	31.5%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Unrecognized Administration Expenditures</b>				
62120-9-0-5800		\$8,510	\$8,600	(1.0%)
62140-9-0-1620		\$1,865	\$1,765	5.7%
62140-9-0-1660			\$1,500	.0%
62140-9-0-2800		\$24,196		.0%
62140-9-0-5500		\$1,984	\$2,500	(20.6%)
62160-9-0-1620		\$482	\$1,384	(65.2%)
62160-9-0-1660			\$1,750	.0%
62160-9-0-5400		\$10,323	\$8,075	27.8%
62160-9-0-5500		\$647	\$876	(26.1%)
62160-9-0-5800		\$42,075	\$25,778	63.2%
62220-9-0-1620			\$2,415	.0%
62220-9-0-1660			\$6,500	.0%
62220-9-0-5500		\$632	\$495	27.8%
62230-9-0-1660			\$1,500	.0%
62230-9-0-5500		\$2,804	\$3,187	(12.0%)
62240-9-0-1660			\$500	.0%
62240-9-0-5500		\$515	\$1,424	(63.8%)
		<b>\$138,672</b>	<b>\$87,155</b>	<b>59.1%</b>
<b>Unrecognized Pupil Transportation Expenditures</b>				
63100-9-0-1660			\$500	.0%
63100-9-0-2800		\$10,432	\$62	16790.4%
63100-9-0-5500		\$25		.0%
63200-9-0-1660			\$26,500	.0%
63200-9-0-2800		\$246	\$3,988	(93.8%)
63300-9-0-1660			\$6,000	.0%
63300-9-0-2800		\$1,425		.0%
63400-9-0-1660			\$2,000	.0%
63400-9-0-2800		\$10,978		.0%
		<b>\$23,106</b>	<b>\$39,049</b>	<b>(40.8%)</b>
<b>Unrecognized Operations &amp; Maintenance Expenditures</b>				
64100-9-0-1660			\$1,000	.0%
64100-9-0-5500		\$100		.0%
64200-9-0-1620		\$45,839	\$3,551	1191.0%
64200-9-0-1660			\$19,750	.0%
64200-9-0-2800		\$7,070	\$4,473	58.1%
64200-9-0-5400		\$3,324		.0%
64200-9-0-5500		\$1,189	\$1,414	(15.9%)
64200-9-0-8100		\$5,012	\$18,879	(73.5%)
64200-9-0-8200		\$8,875	\$4,720	88.0%
64300-9-0-1620		\$4,915	\$585	740.5%
64300-9-0-1660			\$1,500	.0%
64300-9-0-8100			\$15,399	.0%
64500-9-0-8100		\$50,390	\$157,701	(68.0%)
64600-9-0-8100		\$21,688	\$88,201	(75.4%)
		<b>\$148,402</b>	<b>\$317,173</b>	<b>(53.2%)</b>
<b>School Food</b>				
65100-9-0-1110			\$70,665	.0%
65100-9-0-1150			\$33,716	.0%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>School Food</b>				
65100-9-0-1160			\$11,375	.0%
65100-9-0-1190		\$803,362	\$668,829	20.1%
65100-9-0-1620			\$3,547	.0%
65100-9-0-1660			\$18,750	.0%
65100-9-0-2100		\$54,608	\$54,992	(.7%)
65100-9-0-2210		\$34,871	\$31,727	9.9%
65100-9-0-2300		\$141,763	\$126,162	12.4%
65100-9-0-2400		\$8,426	\$8,058	4.6%
65100-9-0-2750		\$1,304	\$1,154	13.0%
65100-9-0-3000		\$44,828	\$33,573	33.5%
65100-9-0-5500		\$5,866	\$8,861	(33.8%)
65100-9-0-6000		\$64,811	\$73,146	(11.4%)
65100-9-0-6002		\$954,924	\$1,006,361	(5.1%)
65100-9-0-8100		\$18,179	\$32,321	(43.8%)
65100-9-0-8200		\$5,864		.0%
		<b>\$2,138,806</b>	<b>\$2,183,238</b>	<b>(2.0%)</b>
<b>Unrecognized Facilities Expenditures</b>				
66300-9-0-3000		\$550,519	\$372,965	47.6%
		<b>\$550,519</b>	<b>\$372,965</b>	<b>47.6%</b>
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61100-2-1-2100	0.04 %	\$243	\$6,957	(96.5%)
61100-2-2-2100	0.04 %	\$70	\$1,946	(96.4%)
61100-2-4-2100	0.04 %	\$2	\$45	(96.4%)
61100-2-5-2100	0.04 %	\$0		.0%
61100-3-1-2100	0.04 %	\$130	\$3,927	(96.7%)
61100-3-2-2100	0.04 %	\$47	\$1,434	(96.7%)
61100-3-3-2100	0.04 %	\$34	\$975	(96.5%)
61100-3-4-2100	0.04 %	\$2	\$42	(96.4%)
61100-3-5-2100	0.04 %	\$7	\$184	(96.1%)
61100-9-6-2100			\$3,939	.0%
61100-9-7-2100	100.00 %	\$36,932	\$35,967	2.7%
61100-9-7-2210	100.00 %	\$17,788	\$15,664	13.6%
61100-9-7-2400	100.00 %	\$1,428	\$1,400	2.0%
61100-9-7-2750	100.00 %	\$1,341	\$1,186	13.0%
61100-9-8-2100	100.00 %	\$22,704	\$22,815	(.5%)
61100-9-8-2210	100.00 %	\$40,888	\$40,106	2.0%
61100-9-8-2220	100.00 %	\$9,107	\$4,679	94.6%
61100-9-8-2400	100.00 %	\$4,013	\$4,002	.3%
61100-9-8-2750	100.00 %	\$3,768	\$3,391	11.1%
61100-9-9-2100	100.00 %	\$222		.0%
61210-2-1-2100	0.51 %	\$85	\$255	(66.6%)
61210-2-1-2210	0.22 %	\$80	\$66	21.4%
61210-2-1-2400	0.22 %	\$6	\$6	9.0%
61210-2-1-2750	0.22 %	\$6	\$5	20.8%
61210-3-1-2100	0.51 %	\$238	\$689	(65.5%)
61210-3-1-2210	0.22 %	\$209	\$169	23.6%
61210-3-1-2220	0.22 %	\$15	\$13	23.3%
61210-3-1-2400	0.22 %	\$18	\$16	11.0%
61210-3-1-2750	0.22 %	\$17	\$14	23.8%

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Fringe Expenditures (Excluding Health Care Premium)</b>				
61220-2-1-2100	4.82 %	\$50	\$82	(39.7%)
61220-2-2-2100	4.82 %	\$193	\$336	(42.4%)
61220-3-1-2100	4.82 %	\$74	\$101	(26.8%)
61220-3-2-2100	4.82 %	\$193	\$336	(42.4%)
61230-2-1-2100	0.00 %	\$0	\$2	(100.0%)
61230-2-2-2100	0.00 %	\$0	\$1	(100.0%)
61230-3-1-2100	0.00 %	\$0	\$9	(100.0%)
61230-3-2-2100	0.00 %	\$0	\$25	(100.0%)
61310-2-1-2100	0.22 %	\$39	\$254	(84.6%)
61310-2-2-2100	0.22 %	\$16	\$78	(79.9%)
61310-2-4-2100	0.22 %	\$1	\$6	(82.1%)
61310-3-1-2100	0.22 %	\$40	\$234	(82.9%)
61310-3-2-2100	0.22 %	\$16	\$78	(79.9%)
61310-3-4-2100	0.22 %	\$1	\$6	(82.1%)
61320-2-1-2100	0.00 %	\$0	\$214	(100.0%)
61320-3-1-2100	0.00 %	\$0	\$161	(100.0%)
61410-2-1-2100	0.86 %	\$505	\$721	(29.9%)
61410-3-1-2100	0.86 %	\$480	\$686	(30.1%)
62110-9-0-2100	0.47 %	\$6	\$19	(65.8%)
62120-9-0-2100	0.47 %	\$70	\$167	(58.3%)
62140-9-0-2100	0.47 %	\$67	\$172	(60.9%)
62160-9-0-2100	0.47 %	\$65	\$189	(65.7%)
62220-9-0-2100	0.00 %	\$0	\$490	(100.0%)
62230-9-0-2100	0.00 %	\$0	\$232	(100.0%)
62240-9-0-2100	0.00 %	\$0	\$56	(100.0%)
64100-9-0-2100	3.99 %	\$326	\$154	112.1%
64200-9-0-2100	3.99 %	\$3,106	\$1,638	89.6%
64300-9-0-2100	3.99 %	\$262	\$124	110.6%
68100-9-0-2100	0.00 %	\$0	\$120	(100.0%)
68200-9-0-2100	0.05 %	\$6	\$178	(96.6%)
68300-9-0-2100	0.00 %	\$0	\$84	(100.0%)
68400-9-0-2100	0.00 %	\$0	\$38	(100.0%)
		<b>\$144,918</b>	<b>\$156,883</b>	<b>(7.6%)</b>
<b>Unrecognized Technology Expenditures</b>				
68100-9-0-1620			\$120	.0%
68100-9-0-1660			\$1,500	.0%
68100-9-0-5500			\$37	.0%
68200-9-0-1620		\$86	\$420	(79.6%)
68200-9-0-1660			\$2,000	.0%
68200-9-0-5500		\$4,891	\$4,273	14.5%
68300-9-0-1620			\$200	.0%
68300-9-0-1660			\$1,000	.0%
68300-9-0-5500		\$2,023	\$2,370	(14.7%)
68400-9-0-1660			\$500	.0%
68400-9-0-2800		\$10,054		.0%
68400-9-0-5500		\$526	\$358	47.0%
68500-9-0-3000		\$7,150	\$7,150	.0%
68500-9-0-5001		\$706		.0%
68500-9-0-6000			\$613	.0%
		<b>\$25,436</b>	<b>\$20,542</b>	<b>23.8%</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools**

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2018 Percent of Fringe Benefit Allocation	FY 2018 Total Unrecognized Expenditures	FY 2017 Total Unrecognized Expenditures	Percent Variance
<b>Remedial Summer School (includes Fringe Expenditures and Health Care Premium)</b>				
61100-9-11-5500		\$1,000		.0%
		<b>\$1,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Health Care Costs</b>				
61100-9-7-2300	24.70 %	\$3,050	\$2,898	5.2%
61100-9-8-2300	24.70 %	\$9,784	\$10,386	(5.8%)
61210-2-1-2300	0.63 %	\$100	\$102	(2.2%)
61210-3-1-2300	0.63 %	\$373	\$265	40.5%
		<b>\$13,307</b>	<b>\$13,652</b>	<b>(2.5%)</b>

**2017-2018 Annual School Report Financial Section  
Superintendent's Verification Report**

September 15, 2018

**005 Amherst County Public Schools  
Schedule N - Object Code 2800 Expenditure Detail  
Terminal Leave Payouts**

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

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

<b>Total Object Code 2800 Expenditures</b>	<b>\$207,097.69</b>
<b>Total Terminal Leave Payouts (All Functions)</b>	<b>\$138,236.23</b>
<b>Terminal Leave Payouts - Function 62120 (Executive Administration Services)</b>	<b>\$26,354.51</b>

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

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

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

<b>Number of Subcontracts/Subawards Reported</b>	<b>0.00</b>
<b>Total FY 2018 Subcontract/Subaward Expenditures</b>	<b>\$0.00</b>
<b>Total FY 2018 Subcontract/Subaward Expenditures that Will be INCLUDED in the Indirect Cost Rate Calculation (first \$25,000 for each)</b>	<b>\$0.00</b>
<b>Total FY 2018 Subcontract/Subaward Expenditures that Will be EXCLUDED from the Indirect Cost Rate Calculation (expenditures exceeding \$25,000 per subcontract/subaward, per year)</b>	<b>\$0.00</b>

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

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