

Verification Report

Application Name	Annual School Report: Financial (ASRFIN)
Division Name	Bedford County Public Schools
Division Number	010

The following 51 page(s), the VERIFICATION REPORT for BEDFORD COUNTY PUBLIC SCHOOLS, reflects the data approved and submitted to DOE on the day and time listed below.

Reviewed and Approved By

Mr. Randy Hagler

Date: Oct 10, 2019 07:52 PM

Submitted By

Mr. Randy Hagler

Date: Oct 10, 2019 04:45 PM

**2018-2019 Annual School Report Financial Section
Superintendent's Verification Report**

October 10, 2019

Randy Hagler
010 Bedford County Public Schools

The following is your 2018-2019 Superintendent's Verification Report based on your school division's 2018-2019 Annual School Report Financial Section (ASRFIN) submitted on October 10, 2019. 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 Bedford County Public Schools.

If you have any corrections to your 2018-2019 ASRFIN, and your Superintendent or designee has not yet approved the ASRFIN submission, you must 1) make the corrections in your 2018-2019 ASRFIN Excel Template and/or file; 2) then submit the revised Excel and/or file in SSWS using the same method as your original file submission, and 3) then accept any warnings, and finalize your submission so that it can be submitted to your Superintendent/designee for approval. You will be able to submit changes until September 30, 2019.

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

Fiscal Year 2019 Required Local Effort

Net Local Expenditures for Operations	39,131,223.43
FY 2019 Required Local Effort for SOQ Accounts	18,684,978.00
Variance	<u>20,446,245.43</u>

Bedford County has met FY 2019 Required Local Effort

Fiscal Year 2019 Annual School Report Financial Summary:

	FY 2019	FY 2018	Variance
Total Beginning Year Balances	4,453,626.19	5,089,222.31	(635,596.12)
Total Revenues	111,246,559.24	129,965,149.56	(18,718,590.32)
Less Total Expenditures	111,386,319.08	130,620,887.67	(19,234,568.59)
End of Year Balance	<u><u>4,313,866.35</u></u>	<u><u>4,433,484.20</u></u>	<u><u>(119,617.85)</u></u>

Superintendent Certification:

ON BEHALF OF THE BEDFORD 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 BEDFORD COUNTY PUBLIC SCHOOLS FOR THE 2018-2019 SCHOOL YEAR.

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The following statements reflect possible errors. Details regarding the severity of these errors are available on the "Error Details" screen in SSWS. Please contact the Budget Office if you have questions.

Division Level Errors

Field Name	Incorrect Value	Additional Information
Total Begin Year Balance<>Tot Previous End Of Year Balance	4453626.19<>4433484.2	CROSS: Total begin balance for FY is not equal to total End of Year Balance for previous FY
Total NBC revenue amount<>Total NBC expenditures	17500<>19043	CROSS: NBC Teacher Bonus expenditures do not match the NBC Teacher Bonus Revenues
Salary variance for District FTE /FY/function/object/costcenter	Absolute value 62.43%/2019/61100/1120/9	CROSS: Calculated average salary variance of current fiscal year vs previous fiscal year is more than 50% or less than -50%, to ensure the accuracy of the expenditure data or the FTE data
Total fed funds revenue and Fed fund begin balance <> Total Fed fund expense and end of year balance	7106507<>6823588	CROSS: Total Federal funds revenue amount and balance at the beginning of year of Federal funds is not equal to total Federal funds expenditure amount and balance at the close of year

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Revenues - Breakdown by Category

	FY 2019	FY 2018	Variance
STATE FUNDS			
A STANDARD OF QUALITY FUNDS	53,777,512.25	51,263,942.02	2,513,570.23
B INCENTIVE FUNDS	2,359,419.76	1,645,699.18	713,720.58
C CATEGORICAL FUNDS	125,230.81	121,452.63	3,778.18
D LOTTERY FUNDS	3,569,124.19	3,705,160.70	(136,036.51)
E OTHER STATE FUNDS	64,094.29	112,337.50	(48,243.21)
Total STATE FUNDS	59,895,381.30	56,848,592.03	3,046,789.27
FEDERAL FUNDS			
F FEDERAL FUNDS PAID THROUGH THE STATE	7,050,692.31	7,531,940.00	(481,247.69)
G FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	55,814.80	52,078.65	3,736.15
Total FEDERAL FUNDS	7,106,507.11	7,584,018.65	(477,511.54)
CITY-COUNTY FUNDS			
H LOCAL APPROPRIATIONS	39,737,751.75	60,898,128.40	(21,160,376.65)
I DISTRICT FUNDS	0.00	0.00	0.00
J OTHER LOCAL FUNDS	3,150,466.17	3,294,376.85	(143,910.68)
K LOANS, BONDS, AND INVESTMENTS	1,356,452.91	1,340,033.63	16,419.28
Total CITY-COUNTY FUNDS	44,244,670.83	65,532,538.88	(21,287,868.05)
Total All Revenues	111,246,559.24	129,965,149.56	(18,718,590.32)

Ending Balance Calculation

	FY 2019	FY 2018	Variance
Total Beginning Year Balances	4,453,626.19	5,089,222.31	(635,596.12)
Total Revenues	111,246,559.24	129,965,149.56	(18,718,590.32)
Less Total Expenditures	111,386,319.08	130,620,887.67	(19,234,568.59)
End of Year Balance	4,313,866.35	4,433,484.20	(119,617.85)

Instructional Position Average Salary Summary

	FY 2019	FY 2018	Variance
Elementary Teacher Average Salary	48,512.44	45,843.38	2,669.06
Secondary Teacher Average Salary	47,692.81	45,739.29	1,953.51
Elementary Assistant Principal Average Salary	62,411.66	57,175.92	5,235.74
Elementary Principal Average Salary	82,723.35	80,651.78	2,071.57
Secondary Assistant Principal Average Salary	74,876.80	73,666.25	1,210.54
Secondary Principal Average Salary	95,701.51	96,976.48	(1,274.97)
All Instructional Positions Average Salary	49,500.52	47,170.83	2,329.69
Instructional Aides Average Salary	17,637.75	18,328.01	(690.26)

FTE Positions From Federal Funds

FTE Positions From Federal Funds

86.00

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Revenue Detail

STATE	STATE FUNDS	Amount
A	STANDARD OF QUALITY FUNDS	
	240202 BASIC AID ENTITLEMENT	29,043,844.99
	240204 REMEDIAL SUMMER SCHOOL	203,646.00
	240207 GIFTED EDUCATION	323,014.02
	240208 PREVENTION, INTERVENTION, AND REMEDIATION	781,693.99
	240212 SPECIAL EDUCATION	3,546,694.02
	240214 TEXTBOOK PAYMENTS	650,486.01
	240217 VOCATIONAL EDUCATION	458,680.00
	240221 SOCIAL SECURITY INSTRUCTIONAL	1,795,957.98
	240223 TEACHER RETIREMENT INSTRUCTIONAL	3,960,152.00
	240241 GROUP LIFE INSURANCE INSTRUCTIONAL	122,745.00
	240308 SALES TAX RECEIPTS - ONE CENT	11,604,823.14
	240309 ENGLISH AS A SECOND LANGUAGE	53,598.00
	240312 SALES TAX RECEIPTS - ONE-EIGHTH (1/8) CENT	1,232,177.10
	Total STANDARD OF QUALITY FUNDS	<hr/> 53,777,512.25
B	INCENTIVE FUNDS	
	240211 COMPENSATION SUPPLEMENT	547,443.75
	240229 GOVERNOR'S SCHOOL - ACADEMIC YEAR SCHOOLS	0.00
	240243 Summer Residential Special	0.00
	240248 REGIONAL TUITION PROGRAMS (SPEC ED)	314,938.51
	240260 GOVERNOR'S SCHOOL - REGIONAL SUMMER	0.00
	240265 AT RISK	526,799.07
	240289 CLINICAL FACULTY PROGRAM	0.00
	240338 SMALL SCHOOL DIVISION ENROLLMENT LOSS FUND	343,221.00
	240365 VIRGINIA WORKPLACE READINESS SKILLS ASSESSMENT	2,094.48
	240434 BREAKFAST AFTER THE BELL	5,437.95
	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	594,000.00
	410407 SCHOOL SECURITY SYSTEM GRANTS	25,485.00
	Total INCENTIVE FUNDS	<hr/> 2,359,419.76
C	CATEGORICAL FUNDS	
	240206 ADULT EDUCATION	0.00
	240215 SCHOOL LUNCH	40,166.42
	240220 HOSPITAL, CLINICS, DETENTION HOMES (STATE - OP)	0.00
	240231 INDIAN CHILDREN	0.00
	240240 ADULT LITERACY - STATE	0.00
	240246 HOMEBOUND	77,995.09
	240261 VIRTUAL VIRGINIA	0.00
	240295 SPECIAL EDUCATION IN JAILS	7,069.30
	Total CATEGORICAL FUNDS	<hr/> 125,230.81
D	LOTTERY FUNDS	
	240203 GED PREP - ISAEP	16,710.00
	240205 REGULAR FOSTER CHILDREN	36,564.00
	240218 CAREER AND TECHNICAL EDUCATION - ADULT	28,841.00
	240228 EARLY READING INTERVENTION	162,995.01
	240232 CAREER AND TECHNICAL EDUCATION - STUDENT ORGANIZATION	0.00
	240252 CAREER AND TECHNICAL EDUCATION EQUIPMENT	24,759.97

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STATE	STATE FUNDS	Amount
D	LOTTERY FUNDS	
	240253 CAREER AND TECHNICAL EDUCATION - OCCUP PREP	106,486.00
	240259 SPECIAL EDUCATION FOSTER CHILDREN	49,807.00
	240262 CAREER AND TECHNICAL EDUCATION ADULT - REGIONAL CNTRS	0.00
	240265 AT RISK	0.00
	240270 CAREER AND TECHNICAL ED EQUIPMENT REGIONAL CNTRS	0.00
	240272 ALTERNATIVE EDUCATION	0.00
	240275 K-3 PRIMARY CLASS SIZE REDUCTION	719,434.00
	240281 VIRGINIA PRESCHOOL INITIATIVE	482,261.00
	240282 CAREER AND TECHNICAL EDUCATION OCCUP PREP - REGIONAL	0.00
	240286 SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	1,805,067.25
	240291 MENTOR TEACHER PROGRAM	4,953.00
	240298 RACE TO GED	0.00
	240316 ADDITIONAL ASSIST. WITH RETIREMENT, INFLATION AND PRESCHOOL	0.00
	240344 RACE TO GED - EXPANSION	0.00
	240347 SCHOOL BREAKFAST PROGRAM	1,038.00
	240348 TEXTBOOKS (LOTTERY)	0.00
	240349 INDUSTRY CERTIFICATION COSTS	12,427.98
	240355 BASIC AID SUPPLEMENT	0.00
	240375 MIDDLE SCHOOL TEACHER CORPS	0.00
	240405 SOL ALGEBRA READINESS	95,280.00
	240444 PLUGGED IN VIRGINIA	0.00
	240445 PROJECT GRADUATION	22,499.98
	Total LOTTERY FUNDS	<hr/> 3,569,124.19
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	2,000.00
	240399 NATIONAL BOARD CERTIFICATION TEACHER BONUS	17,500.00
	240400 OTHER STATE FUNDS	44,594.29
	240402 TRAINING FOR TEACHER EVALUATION	0.00
	240421 START UP GRANTS	0.00
	240422 YEAR ROUND SCHOOL PLANNING GRANTS	0.00
	240426 STEM PRE-K AND KINDERGARTEN	0.00
	240427 EFFECTIVE SCHOOL WIDE DISCIPLINE	0.00
	250000 BENEFITS FROM OTHER STATE AGENCIES	0.00
	410406 LITERARY FUND SUBSIDY GRANTS	0.00
	Total OTHER STATE FUNDS	<hr/> 64,094.29
	Total STATE FUNDS	<hr/> 59,895,381.30
FED	FEDERAL FUNDS	Amount
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10553 SCHOOL BREAKFAST PROGRAM	591,129.31

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FED	FEDERAL FUNDS	Amount
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10555 NATIONAL SCHOOL LUNCH PROGRAM	1,629,872.90
	10556 SPECIAL MILK PROGRAM FOR CHILDREN	0.00
	10559 SFSP MEALS	45,863.09
	10560 STATE ADMINISTRATIVE EXPENSE FOR CHILD NUTRITION	0.00
	10579 CHILD NUTRITION DISCRETIONARY GRANT	0.00
	10582 FRESH FRUITS AND VEGETABLES	0.00
	10665 FEDERAL LAND USE (FOREST RESERVE)	15,659.03
	12112 FEDERAL LEASING OF LAND PAYMENTS	0.00
	84002 ADULT LITERACY - FEDERAL	0.00
	84010 TITLE I GRANTS TO LEAS (PART A)	1,356,532.07
	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)	2,407,688.18
	84048 VOCATIONAL EDUCATION BASIC GRANTS TO STATES (PERKINS)	148,957.77
	84144 CONSORTIUM INCENTIVE GRANTS	0.00
	84173 SPECIAL EDUCATION - PRESCHOOL GRANTS (IDEA)	83,984.28
	84213 EVEN START - SEAS (TITLE I, PART B)	0.00
	84287 21ST CENTURY LEARNINGS CTRS (TITLE IV, PART B-21)	463,790.37
	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)	10,265.70
	84366 MATHEMATICS AND SCIENCE PARTNERSHIPS (TITLE II, PART B)	0.00
	84367 ESEA - IMPROVING TEACHER QUALITY (TITLE II, PART A)	252,534.20
	84377 1003 G SCHOOL IMPROVEMENT GRANT	0.00
	84419 PRESCHOOL DEVELOPMENT GRANTS - EXPANSION	0.00
	84424 STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	43,957.04
	90600 MISCELLANEOUS REVENUE	458.37
	93243 SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES (SAMHSA) PROJECTS	0.00
	Total FEDERAL FUNDS PAID THROUGH THE STATE	<hr/> 7,050,692.31
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	55,814.80
	99999 OTHER FEDERAL FUNDS	0.00
	Total FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	<hr/> 55,814.80
	Total FEDERAL FUNDS	<hr/> 7,106,507.11
CC	CITY-COUNTY FUNDS	Amount
H	LOCAL APPROPRIATIONS	
	5105000 APPROPRIATIONS - OPERATIONS	34,206,637.24
	5105010 APPROPRIATIONS - CAPITAL OUTLAY	5,531,114.51
	5105020 APPROPRIATIONS - DEBT SERVICE	0.00
	Total LOCAL APPROPRIATIONS	<hr/> 39,737,751.75

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CC	CITY-COUNTY FUNDS	Amount
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	55,243.87
	1612010 TUITION PRIVATE SOURCE - DAY SCHOOL	0.00
	1612020 SPECIAL FEES FROM PUPILS	271,986.75
	1612030 SALE OF TEXTBOOKS	2,817.03
	1612040 SCHOOL FOOD SERVICE	1,888,644.71
	1612050 TRANSPORTATION OF PUPILS	0.00
	1612055 TRANSPORTATION OF NON-PUBLIC SCHOOL PUPILS	0.00
	1612060 TUITION PRIVATE SOURCE - ADULT	0.00
	1612070 TUITION PRIVATE SOURCE - SUMMER SCHOOL	49,100.00
	1803010 REBATES & REFUNDS - SCHOOL BUS OPERATIONS	0.00
	1803020 REBATES & REFUNDS - OTHER MOTOR VEHICLE	0.00
	1803030 REBATES & REFUNDS - OTHER REBATES & REFUNDS	324,404.65
	1899030 DONATIONS, PRIVATE CONTRIBUTIONS & SPECIAL GIFTS	0.00
	1899050 SALE OF SUPPLIES	0.00
	1899070 SALE OF REAL ESTATE	0.00
	1899080 SALE OF SCHOOL BUSES	0.00
	1899090 SALE OF OTHER EQUIPMENT	49,266.52
	1899100 INSURANCE ADJUSTMENTS	3,511.94
	1899120 OTHER FUNDS	30,839.99
	1899200 ROYALTIES	0.00
	1899300 FINES AND FORFEITS	0.00
	1900110 E-RATE (UNIVERSAL SERVICE FUND)	293,969.18
	1901010 TUITION FROM ANOTHER COUNTY OR CITY	0.00
	1901020 OTHER PAYMENTS FROM ANOTHER COUNTY OR CITY	180,681.53
	Total OTHER LOCAL FUNDS	<hr/> 3,150,466.17
K	LOANS, BONDS, AND INVESTMENTS	
	1501010 INTEREST ON BANK NOTES	15,920.91
	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	1,340,532.00
	Total LOANS, BONDS, AND INVESTMENTS	<hr/> 1,356,452.91
	Total CITY-COUNTY FUNDS	<hr/> 44,244,670.83
	Total All Revenues	<hr/> 111,246,559.24

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Expenditure Function Breakdown

61000	INSTRUCTION	Amount
61100	CLASSROOM INSTRUCTION	60,012,259.39
61200	INSTRUCTIONAL SUPPORT - STUDENT	2,995,318.49
61300	INSTRUCTIONAL SUPPORT - STAFF	3,970,869.29
61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION	6,070,927.69
Total 61000	INSTRUCTION	73,049,374.86
62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	Amount
62100	ADMINISTRATION	2,012,729.40
62200	ATTENDANCE & HEALTH SERVICES	2,159,648.65
Total 62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	4,172,378.05
63000	PUPIL TRANSPORTATION	Amount
63100	MANAGEMENT & DIRECTION	255,930.49
63200	VEHICLE OPERATION SERVICES	5,126,250.65
63300	MONITORING SERVICES	175,245.69
63400	VEHICLE MAINTENANCE SERVICES	1,549,895.82
63500	SCHOOL BUS REGULAR PURCHASE	0.00
63600	SCHOOL BUS LEASE PURCHASE	1,345,907.23
63700	OTHER VEHICLE & EQUIPMENT PURCHASE	91,747.00
Total 63000	PUPIL TRANSPORTATION	8,544,976.88
64000	OPERATION AND MAINTENANCE	Amount
64100	MANAGEMENT & DIRECTION	231,227.42
64200	BUILDING SERVICES	8,150,555.51
64300	GROUNDS SERVICES	18,051.85
64400	EQUIPMENT SERVICES	420,718.74
64500	VEHICLE SERVICES	20,746.45
64600	SECURITY SERVICES	252,378.34
64700	WAREHOUSE/DISTRIBUTION SERVICES	0.00
Total 64000	OPERATION AND MAINTENANCE	9,093,678.31
65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	Amount
65100	SCHOOL FOOD SERVICES	4,227,769.35
65200	ENTERPRISE OPERATIONS	0.00
65300	COMMUNITY SERVICES	0.00
Total 65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	4,227,769.35
66000	FACILITIES	Amount
66100	SITE ACQUISITIONS	0.00
66200	SITE IMPROVEMENTS	0.00
66300	ARCHITECTURE & ENGINEERING SERVICES	1,339,767.33

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Expenditure Function Breakdown

	Amount
66000 FACILITIES	
66400 EDUCATIONAL SPECIFICATIONS	0.00
66500 BUILDING ACQUISITION & CONSTRUCTION SERVICES	2,211,388.92
66600 BUILDING IMPROVEMENTS SERVICES	1,386,455.49
Total 66000 FACILITIES	<u>4,937,611.74</u>
67000 DEBT SERVICE AND FUND TRANSFERS	Amount
67100 DEBT SERVICE	1,155,845.38
67200 FUND TRANSFERS	0.00
67300 INTER-AGENCY FUND TRANSFERS	0.00
Total 67000 DEBT SERVICE AND FUND TRANSFERS	<u>1,155,845.38</u>
68000 TECHNOLOGY	Amount
68100 CLASSROOM INSTRUCTION	2,559,282.51
68200 INSTRUCTIONAL SUPPORT	3,645,402.00
68300 ADMINISTRATION	0.00
68400 ATTENDANCE AND HEALTH	0.00
68500 PUPIL TRANSPORTATION	0.00
68600 OPERATIONS AND MAINTENANCE	0.00
68700 SCHOOL FOOD AND OTHER NON-INSTR OPERATIONS	0.00
68800 FACILITIES	0.00
68900 DEBT SERVICE AND FUND TRANSFERS	0.00
Total 68000 TECHNOLOGY	<u>6,204,684.51</u>
69000 CONTINGENCY RESERVE	Amount
69100 CLASSROOM INSTRUCTION	0.00
69200 INSTRUCTIONAL SUPPORT	0.00
69300 ADMINISTRATION	0.00
69400 ATTENDANCE AND HEALTH	0.00
69500 PUPIL TRANSPORTATION	0.00
69600 OPERATIONS AND MAINTENANCE	0.00
69700 SCHOOL FOOD AND OTHER NON-INSTR OPERATIONS	0.00
69800 FACILITIES	0.00
69900 DEBT SERVICE AND FUND TRANSFERS	0.00
69950 TECHNOLOGY	0.00
Total 69000 CONTINGENCY RESERVE	<u>0.00</u>
Total All Expenditures	<u><u>111,386,319.08</u></u>

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Breakout of Classroom Instruction Expenditures

		FY 2019	FY 2018	Variance
61100	CLASSROOM INSTRUCTION			
2	ELEMENTARY			
1	REGULAR	26,667,055.11	23,297,016.76	3,370,038.35
2	SPECIAL	7,695,781.73	7,984,104.60	(288,322.87)
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	399,122.72	393,327.70	5,795.02
5	OTHER	198,913.57	1,645,615.50	(1,446,701.93)
	Total Cost Center 2	<u>34,960,873.13</u>	<u>33,320,064.56</u>	<u>1,640,808.57</u>
3	SECONDARY			
1	REGULAR	15,496,918.73	15,578,891.90	(81,973.17)
2	SPECIAL	5,032,827.70	4,679,008.34	353,819.36
3	VOCATIONAL	2,132,473.86	1,961,823.37	170,650.49
4	GIFTED	342,842.50	363,275.08	(20,432.58)
5	OTHER	926,549.75	0.00	926,549.75
	Total Cost Center 3	<u>23,931,612.54</u>	<u>22,582,998.69</u>	<u>1,348,613.85</u>
9	DISTRICT WIDE			
6	NON-REMEDIAL SUMMER	0.00	42,595.96	(42,595.96)
7	ADULT	94,284.44	74,457.33	19,827.11
8	PRE-KINDERGARTEN	841,174.74	859,035.95	(17,861.21)
9	NON LEA PROGRAMS	3,211.08	100,808.09	(97,597.01)
10	NONREGULAR DAY	0.00	0.00	0.00
11	REMEDIAL SUMMER	181,103.46	147,123.71	33,979.75
	Total Cost Center 9	<u>1,119,773.72</u>	<u>1,224,021.04</u>	<u>(104,247.32)</u>
	Total Function 61100	<u>60,012,259.39</u>	<u>57,127,084.29</u>	<u>2,885,175.10</u>
61200	INSTRUCTIONAL SUPPORT - STUDENT			
2	ELEMENTARY			
1	REGULAR	1,529,554.10	1,621,844.25	(92,290.15)
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>1,529,554.10</u>	<u>1,621,844.25</u>	<u>(92,290.15)</u>
3	SECONDARY			
1	REGULAR	1,357,328.85	1,498,677.37	(141,348.52)
2	SPECIAL	42,301.28	0.00	42,301.28
3	VOCATIONAL	66,134.26	0.00	66,134.26
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>1,465,764.39</u>	<u>1,498,677.37</u>	<u>(32,912.98)</u>
	Total Function 61200	<u>2,995,318.49</u>	<u>3,120,521.62</u>	<u>(125,203.13)</u>
61300	INSTRUCTIONAL SUPPORT - STAFF			
2	ELEMENTARY			
1	REGULAR	2,155,348.85	3,310,737.78	(1,155,388.93)
2	SPECIAL	332,886.76	196,930.97	135,955.79
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	0.00	0.00	0.00

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61300 INSTRUCTIONAL SUPPORT - STAFF

2	ELEMENTARY			
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>2,488,235.61</u>	<u>3,507,668.75</u>	<u>(1,019,433.14)</u>
3	SECONDARY			
1	REGULAR	1,189,936.68	1,713,280.60	(523,343.92)
2	SPECIAL	204,381.22	125,906.69	78,474.53
3	VOCATIONAL	88,315.78	54,128.60	34,187.18
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>1,482,633.68</u>	<u>1,893,315.89</u>	<u>(410,682.21)</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	527,753.90	(527,753.90)
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>527,753.90</u>	<u>(527,753.90)</u>
	Total Function 61300	<u>3,970,869.29</u>	<u>5,928,738.54</u>	<u>(1,957,869.25)</u>

61400 INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION

2	ELEMENTARY			
1	REGULAR	3,587,588.13	3,564,850.49	22,737.64
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>3,587,588.13</u>	<u>3,564,850.49</u>	<u>22,737.64</u>
3	SECONDARY			
1	REGULAR	2,151,415.93	2,173,761.66	(22,345.73)
2	SPECIAL	151,978.32	0.00	151,978.32
3	VOCATIONAL	179,945.31	150,116.54	29,828.77
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>2,483,339.56</u>	<u>2,323,878.20</u>	<u>159,461.36</u>
	Total Function 61400	<u>6,070,927.69</u>	<u>5,888,728.69</u>	<u>182,199.00</u>
	Total Expenditures - Classroom Instruction	<u><u>73,049,374.86</u></u>	<u><u>72,065,073.14</u></u>	<u><u>984,301.72</u></u>

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FTE Detail

61100	CLASSROOM INSTRUCTION	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	437.37
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	148.42
1520	SUBSTITUTE SALARIES AND WAGES	29.14
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	305.62
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	53.55
1520	SUBSTITUTE SALARIES AND WAGES	21.64
9	DISTRICT WIDE	
1120	INSTRUCTIONAL SALARIES AND WAGES	34.20
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	7.50
61210	GUIDANCE SERVICES	FTE
2	ELEMENTARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	0.25
1120	INSTRUCTIONAL SALARIES AND WAGES	16.19
3	SECONDARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	0.16
1120	INSTRUCTIONAL SALARIES AND WAGES	16.81
1140	TECHNICAL SALARIES AND WAGES	3.00
1150	CLERICAL SALARIES AND WAGES	3.00
61220	SCHOOL SOCIAL WORKER SERVICES	FTE
2	ELEMENTARY	
1130	OTHER PROFESSIONAL SALARIES AND WAGES	1.83
1150	CLERICAL SALARIES AND WAGES	1.83
3	SECONDARY	
1130	OTHER PROFESSIONAL SALARIES AND WAGES	1.17
1150	CLERICAL SALARIES AND WAGES	1.17
61230	HOMEBOUND INSTRUCTION	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	4.20
61310	IMPROVEMENT OF INSTRUCTION	FTE
2	ELEMENTARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	7.45
1140	TECHNICAL SALARIES AND WAGES	0.27
1150	CLERICAL SALARIES AND WAGES	3.66
3	SECONDARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	4.76
1140	TECHNICAL SALARIES AND WAGES	0.15
1150	CLERICAL SALARIES AND WAGES	2.34
61320	MEDIA SERVICES	FTE
2	ELEMENTARY	

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61320	MEDIA SERVICES		FTE
2	ELEMENTARY		
	1122	LIBRARIAN SALARIES AND WAGES	14.51
	1140	TECHNICAL SALARIES AND WAGES	1.34
3	SECONDARY		
	1122	LIBRARIAN SALARIES AND WAGES	6.00
	1140	TECHNICAL SALARIES AND WAGES	2.50
61410	OFFICE OF THE PRINCIPAL		FTE
2	ELEMENTARY		
	1126	PRINCIPAL SALARIES AND WAGES	15.01
	1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	5.68
	1150	CLERICAL SALARIES AND WAGES	31.03
3	SECONDARY		
	1126	PRINCIPAL SALARIES AND WAGES	6.00
	1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	8.32
	1150	CLERICAL SALARIES AND WAGES	16.97
62100	ADMINISTRATION		FTE
9	DISTRICT WIDE		
	1111	BOARD MEMBERS SALARIES AND WAGES	7.00
	1112	SUPERINTENDENT SALARIES AND WAGES	1.00
	1113	ASSISTANT SUPERINTENDENT SALARIES AND WAGES	2.00
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	5.00
	1150	CLERICAL SALARIES AND WAGES	6.50
62200	ATTENDANCE & HEALTH SERVICES		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	1.00
	1131	LICENSED SCHOOL NURSE SALARIES AND WAGES	24.00
	1132	ATTENDANCE & HEALTH, PSYCHOLOGIST	7.00
63000	PUPIL TRANSPORTATION		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	1.00
	1150	CLERICAL SALARIES AND WAGES	3.00
	1160	TRADES SALARIES AND WAGES	8.00
	1170	OPERATIVE SALARIES AND WAGES	166.63
	1190	SERVICE SALARIES AND WAGES	17.20
64000	OPERATION AND MAINTENANCE		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	2.00
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	1.00
	1150	CLERICAL SALARIES AND WAGES	1.00
	1160	TRADES SALARIES AND WAGES	16.00
	1190	SERVICE SALARIES AND WAGES	87.00

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FTE Detail

65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS		FTE
9	DISTRICT WIDE		
1110	ADMINISTRATIVE SALARIES AND WAGES		1.00
1150	CLERICAL SALARIES AND WAGES		2.00
1170	OPERATIVE SALARIES AND WAGES		95.87
68000	TECHNOLOGY		FTE
9	DISTRICT WIDE		
1110	ADMINISTRATIVE SALARIES AND WAGES		1.00
1120	INSTRUCTIONAL SALARIES AND WAGES		27.00
1141	TECHNICAL SUPPORT		18.00

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FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
2-61100-1120			
61100-2-1-1120		17,574,677.31	
61100-2-1-1620		-22,414.27	
61100-2-2-1120		3,250,009.05	
61100-2-2-1620		37,025.81	
61100-2-4-1120		293,476.59	
61100-2-5-1620		117,997.30	
	437.37	21,250,771.79	48,588
2-61100-1151			
61100-2-1-1151		912,443.76	
61100-2-2-1151		1,792,880.80	
	148.42	2,705,324.56	18,227
2-61100-1520			
61100-2-1-1520		318,847.09	
	29.14	318,847.09	10,942
3-61100-1120			
61100-3-1-1120		9,748,234.94	
61100-3-1-1620		182,272.00	
61100-3-2-1120		2,562,750.29	
61100-3-2-1620		23,672.24	
61100-3-3-1120		1,307,917.01	
61100-3-5-1620		761,971.05	
	305.62	14,586,817.53	47,729
3-61100-1151			
61100-3-1-1151		137,007.72	
61100-3-2-1151		670,899.36	
61100-3-3-1151		54,850.76	
	53.55	862,757.84	16,111
3-61100-1520			
61100-3-1-1520		250,182.47	
61100-3-2-1520		6,440.67	
61100-3-3-1520		15,546.32	
	21.64	272,169.46	12,577

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FTE Number & Name	# of FTE Positions	Expenditure Amounts	Average Salary
Related Expenditure Number			
9-61100-1120	INSTRUCTIONAL SALARIES AND WAGES		
61100-9-7-1120		68,509.89	
61100-9-8-1120		471,019.93	
61100-9-11-1620		125,746.22	
	34.20	665,276.04	19,453
9-61100-1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES		
61100-9-8-1151		126,496.17	
	7.50	126,496.17	16,866
2-61210-1110	ADMINISTRATIVE SALARIES AND WAGES		
61210-2-1-1110		18,766.89	
	0.25	18,766.89	75,068
2-61210-1120	INSTRUCTIONAL SALARIES AND WAGES		
61210-2-1-1120		826,193.46	
	16.19	826,193.46	51,031
3-61210-1110	ADMINISTRATIVE SALARIES AND WAGES		
61210-3-1-1110		11,998.50	
	0.16	11,998.50	74,991
3-61210-1120	INSTRUCTIONAL SALARIES AND WAGES		
61210-3-1-1120		719,529.56	
61210-3-2-1120		35,362.89	
61210-3-3-1120		48,418.37	
	16.81	803,310.82	47,788
3-61210-1140	TECHNICAL SALARIES AND WAGES		
61210-3-1-1140		93,560.29	
	3.00	93,560.29	31,187
3-61210-1150	CLERICAL SALARIES AND WAGES		
61210-3-1-1150		74,099.83	
	3.00	74,099.83	24,700
2-61220-1130	OTHER PROFESSIONAL SALARIES AND WAGES		
61220-2-1-1130		93,803.24	
	1.83	93,803.24	51,259
2-61220-1150	CLERICAL SALARIES AND WAGES		
61220-2-1-1150		42,428.58	
	1.83	42,428.58	23,185

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FTE Number & Name		# of FTE Positions	Expenditure Amounts	Average Salary
Related Expenditure Number				
3-61220-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
61220-3-1-1130			59,972.54	
		1.17	59,972.54	51,259
3-61220-1150	CLERICAL SALARIES AND WAGES			
61220-3-1-1150			27,196.91	
		1.17	27,196.91	23,245
2-61230-1120	INSTRUCTIONAL SALARIES AND WAGES			
61230-2-1-1120			152,265.51	
		4.20	152,265.51	36,254
2-61310-1110	ADMINISTRATIVE SALARIES AND WAGES			
61310-2-1-1110			486,484.31	
61310-2-2-1110			194,069.85	
		7.45	680,554.16	91,350
2-61310-1140	TECHNICAL SALARIES AND WAGES			
61310-2-1-1140			3,711.09	
		0.27	3,711.09	13,745
2-61310-1150	CLERICAL SALARIES AND WAGES			
61310-2-1-1150			114,890.27	
61310-2-2-1150			41,626.02	
		3.66	156,516.29	42,764
3-61310-1110	ADMINISTRATIVE SALARIES AND WAGES			
61310-3-1-1110			311,030.94	
61310-3-2-1110			124,077.45	
61310-3-3-1110			39,177.00	
		4.76	474,285.39	99,640
3-61310-1140	TECHNICAL SALARIES AND WAGES			
61310-3-1-1140			2,372.67	
		0.15	2,372.67	15,818
3-61310-1150	CLERICAL SALARIES AND WAGES			
61310-3-1-1150			73,454.44	
61310-3-2-1150			26,613.36	
		2.34	100,067.80	42,764
2-61320-1122	LIBRARIAN SALARIES AND WAGES			
61320-2-1-1122			681,740.01	
		14.51	681,740.01	46,984

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FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
2-61320-1140	TECHNICAL SALARIES AND WAGES			
61320-2-1-1140			22,262.39	
		1.34	22,262.39	16,614
3-61320-1122	LIBRARIAN SALARIES AND WAGES			
61320-3-1-1122			273,619.86	
		6.00	273,619.86	45,603
3-61320-1140	TECHNICAL SALARIES AND WAGES			
61320-3-1-1140			60,412.82	
		2.50	60,412.82	24,165
2-61410-1126	PRINCIPAL SALARIES AND WAGES			
61410-2-1-1126			1,241,677.54	
		15.01	1,241,677.54	82,723
2-61410-1127	ASSISTANT PRINCIPAL SALARIES AND WAGES			
61410-2-1-1127			354,498.22	
		5.68	354,498.22	62,412
2-61410-1150	CLERICAL SALARIES AND WAGES			
61410-2-1-1150			924,355.14	
		31.03	924,355.14	29,789
3-61410-1126	PRINCIPAL SALARIES AND WAGES			
61410-3-1-1126			414,685.14	
61410-3-2-1126			79,761.96	
61410-3-3-1126			79,761.96	
		6.00	574,209.06	95,702
3-61410-1127	ASSISTANT PRINCIPAL SALARIES AND WAGES			
61410-3-1-1127			622,974.97	
		8.32	622,974.97	74,877
3-61410-1150	CLERICAL SALARIES AND WAGES			
61410-3-1-1150			503,202.90	
61410-3-2-1150			30,157.07	
61410-3-3-1150			52,179.85	
		16.97	585,539.82	34,504
9-62100-1111	BOARD MEMBERS SALARIES AND WAGES			
62110-9-0-1111			28,799.76	
		7.00	28,799.76	4,114

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FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
9-62100-1112			
SUPERINTENDENT SALARIES AND WAGES			
62120-9-0-1112		196,747.51	
	1.00	196,747.51	196,748
9-62100-1113			
ASSISTANT SUPERINTENDENT SALARIES AND WAGES			
62120-9-0-1113		241,772.34	
	2.00	241,772.34	120,886
9-62100-1130			
OTHER PROFESSIONAL SALARIES AND WAGES			
62130-9-0-1130		71,219.04	
62140-9-0-1130		188,034.36	
62160-9-0-1130		170,317.00	
	5.00	429,570.40	85,914
9-62100-1150			
CLERICAL SALARIES AND WAGES			
62110-9-0-1150		4,570.14	
62120-9-0-1150		42,302.82	
62140-9-0-1150		78,540.00	
62160-9-0-1150		183,564.85	
	6.50	308,977.81	47,535
9-62200-1110			
ADMINISTRATIVE SALARIES AND WAGES			
62220-9-0-1110		82,350.96	
	1.00	82,350.96	82,351
9-62200-1131			
LICENSED SCHOOL NURSE SALARIES AND WAGES			
62220-9-0-1131		927,746.75	
	24.00	927,746.75	38,656
9-62200-1132			
ATTENDANCE & HEALTH, PSYCHOLOGIST			
62230-9-0-1132		563,783.08	
	7.00	563,783.08	80,540
9-63000-1110			
ADMINISTRATIVE SALARIES AND WAGES			
63100-9-0-1110		81,329.64	
	1.00	81,329.64	81,330
9-63000-1150			
CLERICAL SALARIES AND WAGES			
63100-9-0-1150		108,297.04	
	3.00	108,297.04	36,099
9-63000-1160			
TRADES SALARIES AND WAGES			
63400-9-0-1160		321,503.77	
	8.00	321,503.77	40,188

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FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
9-63000-1170	OPERATIVE SALARIES AND WAGES			
63200-9-0-1170			3,681,838.09	
		166.63	3,681,838.09	22,096
9-63000-1190	SERVICE SALARIES AND WAGES			
63300-9-0-1190			162,899.31	
		17.20	162,899.31	9,471
9-64000-1110	ADMINISTRATIVE SALARIES AND WAGES			
64100-9-0-1110			140,024.22	
		2.00	140,024.22	70,012
9-64000-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
64600-9-0-1130			76,652.04	
		1.00	76,652.04	76,652
9-64000-1150	CLERICAL SALARIES AND WAGES			
64100-9-0-1150			28,327.99	
		1.00	28,327.99	28,328
9-64000-1160	TRADES SALARIES AND WAGES			
64200-9-0-1160			708,535.65	
		16.00	708,535.65	44,283
9-64000-1190	SERVICE SALARIES AND WAGES			
64200-9-0-1190			2,182,186.62	
		87.00	2,182,186.62	25,083
9-65000-1110	ADMINISTRATIVE SALARIES AND WAGES			
65100-9-0-1110			83,628.00	
		1.00	83,628.00	83,628
9-65000-1150	CLERICAL SALARIES AND WAGES			
65100-9-0-1150			80,036.08	
		2.00	80,036.08	40,018
9-65000-1170	OPERATIVE SALARIES AND WAGES			
65100-9-0-1170			1,483,565.48	
		95.87	1,483,565.48	15,475
9-68000-1110	ADMINISTRATIVE SALARIES AND WAGES			
68200-9-0-1110			104,751.00	
		1.00	104,751.00	104,751

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FTE Number & Name		# of FTE Positions	Expenditure Amounts	Average Salary
Related Expenditure Number				
9-68000-1120	INSTRUCTIONAL SALARIES AND WAGES			
68100-9-0-1120			1,229,309.97	
		27.00	1,229,309.97	45,530
9-68000-1141	TECHNICAL SUPPORT			
68200-9-0-1141			847,320.36	
		18.00	847,320.36	47,073

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Schedule A

**Report of Federal, State, and Local Funds Expended for
Special Education and Related Services
Fiscal Year 2019**

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

Fund Source	Special Education Expenditures	Related Service Expenditures	Total
FEDERAL FUNDS	2,491,672.46	0.00	2,491,672.46
STATE FUNDS	3,911,439.51	0.00	3,911,439.51
CITY-COUNTY FUNDS	8,482,699.84	0.00	8,482,699.84
		Grand Total:	14,885,811.81

Schedule B

**Itemized Expenditures by Disability Category
(Distribution of Grant Total from Schedule A)
for Fiscal Year 2019**

**Unduplicated, Serving,
Age 0-22,
December 1, 2018
Child Count**

Expenditures	Disability Category		Per Pupil Expenditure
168,369.36	1. Hearing Impairments	9	18,707.71
2,626,124.45	2. Speech or Language Impairments	149	17,625.00
186,622.95	3. Visual Impairments	7	26,660.42
601,342.82	4. Emotional Disturbance	49	12,272.30
111,338.37	5. Orthopedic Impairments	8	13,917.30
3,378,965.70	6. Other Health Impairments	255	13,250.85
4,013,309.67	7. Specific Learning Disabilities	324	12,386.76
0.00	8. Deaf-Blindness	0	N/A
641,934.30	9. Multiple Disabilities	37	17,349.58
1,260,828.85	10. Autism	72	17,511.51
52,290.68	11. Traumatic Brain Injured	4	13,072.67
700,087.91	12. Developmental Delay	55	12,728.87
1,144,596.75	13. Intellectual Disabilities	86	13,309.26
0.00	14. Support Services	0	N/A
14,885,811.81	Grand Total (Must equal grand total in Schedule A)		

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**Schedule C
School Nurse Staffing
Fiscal Year 2019**

School Nurse Full-time Equivalent Position	7.09	hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position	196.48	days employed per year (Per FTE)
Total School Nurse Hours provided to students by Local Health Department Nurses in the 2018-2019 School Year	.00	
State Funded (non-DOE) Local Health Department Hours provided to students by Local Health Department Nurses in the 2018-2019 School Year	.00	
Locally Funded (including DOE) School Nurse Hours provided to students by Local Health Department Nurses in the 2018-2019 School Year	.00	

**Schedule D
Employer Health Care Costs Per Employee
Fiscal Year 2019**

	Employee	Employee + 1	Family
FY 2019 Employer Cost per Employee:	6,916.53	9,724.28	13,024.70
FY 2019 Employee Participation Count:	753.00	235.00	116.00

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Schedule E
Required Local Effort Fiscal Year 2019

SECTION 1: Qualifying Expenditures for Operations

A. Total Expenditures for Fiscal Year 2019	111,386,319.08
(Less) Excluded Capital Expenditures:	
1. Capital Outlay Additions (All Functions; Objects 8200 through 8230)	(2,301,473.27)
2. Facilities - Capital Outlay Replacements (Function 66000 and Sub-Functions 68800 and 69800; Objects 8100 through 8130)	(468,975.04)
3. Debt Service (Functions 67100, 68900, and 69900: Objects 4000 through 9300)	(1,155,845.38)
(Less) School Nutrition, Enterprise & Community Services	(4,227,769.35)
(Sub-Functions 65100, 65200, 65300, 68700, and 69700; All Objects - excluding Objects 8200 through 8230)	
(Less) Excluded Intra-Fund Transfers	0.00
(Sub-Function 67200 and 69900; Object 9400 and 9800)	
(Less) Excluded Inter-Fund Transfers	0.00
(Sub-Function 67300; Object 9600)	
(Less) Excluded Inter-Fund Transfers	0.00
(Function 67300, Objects 9700, 9710, 9720, 9730, 9740)	
(Less) Excluded Programs	(938,670.26)
(Programs 6, 7, 8, 9, and 10) -excluding Object 8200	
Total Excluded Expenditures	(9,092,733.30)

SECTION 2: Adjustment for State Funds

(Less) Sales Tax	(12,837,000.24)
(Less) Other State Funds	(46,499,005.34)
(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	0.00
(Plus) Sum of Debt Service Expenditures Paid From State Funds	1,155,845.38
Total Excluded State Revenues	(58,180,160.20)

SECTION 3: Adjustment for Federal Funds

(Less) Federal Funds	(4,801,520.62)
(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	0.00
Total Excluded Federal Revenues	(4,801,520.62)

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SECTION 4: Adjustment for Other Local Revenue

(Less) Tuition and Other Payments from Another City or County	(180,681.53)
(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

(180,681.53)

SECTION 5: Verify Required Local Effort

Net Local Expenditures for Operations:

39,131,223.43

FY 2019 Required Local Effort for SOQ Accounts:*

18,684,978.00

Bedford County has met FY 2019 Required Local Effort

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

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**010 Bedford County Public Schools
Schedule E.2
Required Local Match (Fiscal Year 2019)**

From Schedule E.1: Required Local Effort

Net Local Expenditures for Operations	39,131,223.43
FINAL FY 2019 Local Effort for SOQ Accounts	18,684,978.00
FINAL FY 2019 Local Expenditures for Operations in Excess of Required Local Effort Available for Required Local Match	20,446,245.43

SECTION 1: Total Funds Available to Meet Local Match Requirements

TOTAL Funds Available for Incentive and Lottery Funded Programs (Local Matches)	20,446,245.43
--	----------------------

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

Estimated FY 2019 Required Local Match for <u>Lottery Funded</u> Programs:	FY 2019 Required Local Match	Local Matching Funds Available
Virginia Preschool Initiative	219,924.00	358,913.74
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		358,913.74
In-kind contribution toward Required Local Match for VPI		0.00
Math and Reading Specialists Initiative	0.00	20,446,245.43
Early Reading Specialists Initiative	0.00	20,446,245.43
At-Risk	240,110.00	20,206,135.43
K-3 Primary Class Size Reduction	328,082.00	19,878,053.43
Compensation Supplement	0.00	19,878,053.43

Sufficient Local Funds Appropriated to meet FY 2019 Required Match

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**010 Bedford County Public Schools
Schedule G
Capital Outlay Expenditures by Fund Source
Fiscal Year 2019**

Total Expenditures in Object Codes 8100, 8110, 8120, and 8130 (Functions 66100-66600, 68800, and 69800):	468,975.04
(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)	468,975.04
(Objects 8100, 8110, 8120, & 8130) paid from Local Funds:	0.00
Total Expenditures in Object Codes 8200-8230 (all functions):	2,301,473.27
(Objects 8200, 8210, 8220, & 8230) paid from Federal Funds:	0.00
(Objects 8200, 8210, 8220, & 8230) paid from State Funds:	0.00
(Objects 8200, 8210, 8220, & 8230) paid from Loans, Bonds or Temporary Financing (Revenue Codes 4104010, 4104020, 4104030, 4104040)	2,283,473.27
(Objects 8200, 8210, 8220, & 8230) paid from Local Funds:	18,000.00
Total Expenditures in Sub-Function 67100 (Debt Service and Capital Lease Expenditures)	1,155,845.38
The amount of total expenditures submitted in Sub-Function 67100 paid from State Funds:	1,155,845.38
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 2019**

I. Textbook Revenues	Actual FY 2019	Budgeted FY 2020
A. Beginning of Year Balances	2,028,846.28	1,239,902.91
B. State SOQ and Lottery Textbook Funds	650,486.01	467,354.00
C. Other State Funds	0.00	0.00
D. Local Funds	0.00	0.00
E. Other Funds (excluding state or local funds)	0.00	0.00
II. Textbook Expenditures		
A. Object code 6020(Textbooks and Workbooks), Sub-Functions 61100,61210,61230,61320 and 69000 on the ASR	341,233.43	467,354.00
B. Object code 6030(Instructional Materials), Sub-Functions 61100,61210,61230,61320 and 69000 on the ASR	824,032.89	131,103.00
C. Object code 6040(Technology-Software/On-line Content), Sub-Functions 68100, 68200, and 69000 on the ASR	595,586.63	650,000.00

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**010 Bedford County Public Schools
Schedule I: Salary Survey, Fiscal Year 2019**

Compensation for Teaching Personnel	Actual FY 2019	Budgeted FY 2020
Total Compensation for Elementary Teaching Personnel	23,359,587.80	17,898,315.00
Total Compensation for Secondary Teaching Personnel	16,481,439.50	20,712,403.00
Total Compensation for District Teaching Personnel	0.00	0.00
Total Compensation for Teaching Personnel	39,841,027.30	38,610,718.00
Number of Classroom Teachers		
Total Elementary FTE Classroom Teachers	451.08	413.90
Total Secondary FTE Classroom Teachers	323.11	322.49
Total District FTE Classroom Teachers	0.00	0.00
Total Number of FTE Classroom Teachers	774.19	736.39
Number of FTE Librarians and Guidance Counselors		
Total Elementary FTE Librarians and Guidance Counselors	30.70	28.78
Total Secondary FTE Librarians and Guidance Counselors	22.81	24.12
Total District FTE Librarians and Guidance Counselors	0.00	0.00
Total Number of FTE Librarians and Guidance Counselors	53.51	52.90
Calculated Average Salary for Classroom Teachers	48,134.62	48,918.29
Compensation for Principals	Actual FY 2019	Budgeted FY 2020
Total Compensation for Elementary Principals	1,241,677.54	1,295,697.00
Total Compensation for Secondary Principals	574,209.06	778,500.00
Total Compensation for District Principals	0.00	0.00
Total Compensation for Principals	1,815,886.60	2,074,197.00
Number of FTE Principals		
Total Elementary FTE Principals	15.01	13.00
Total Secondary FTE Principals	6.00	4.60
Total District FTE Principals	0.00	0.00
Total Number of FTE Principals	21.01	17.60
Calculated Average Salary for Principals	86,429.63	117,852.10
Compensation for Assistant Principals	Actual FY 2019	Budgeted FY 2020
Total Compensation for Elementary Assistant Principals	354,498.22	381,230.00
Total Compensation for Secondary Assistant Principals	622,974.97	833,326.00
Total Compensation for District Assistant Principals	0.00	0.00
Total Compensation for Assistant Principals	977,473.19	1,214,556.00
Number of FTE Assistant Principals		
Total Elementary FTE Assistant Principals	5.68	5.66
Total Secondary FTE Assistant Principals	8.32	8.34
Total District FTE Assistant Principals	0.00	0.00
Total Number of FTE Assistant Principals	14.00	14.00
Calculated Average Salary for Assistant Principals	69,819.51	86,754.00

Section D: Action taken to improve teacher's salaries

Salary step increase

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**010 Bedford County Public Schools
Schedule J**

**Elementary, Secondary, Districtwide Breakout of Functions 68100 & 68200 - Object 1120
Fiscal Year 2019**

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

	Expenditures	FTEs	Average Salary
Elementary	448,617.03	9.51	47,173.00
Secondary	817,691.29	17.49	46,752.00
District Wide	0.00	0.00	0.00

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

	Expenditures	FTEs	Average Salary
Elementary	0.00	0.00	0.00
Secondary	0.00	0.00	0.00
District Wide	0.00	0.00	0.00

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**010 Bedford County Public Schools
Supplemental Schedule K**

Table 15 Methodology - Preliminary FY 2019 vs. Adjusted 2018

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

	Preliminary FY 2019 (includes Pre-K)	Final FY 2018 (includes Pre-K)
1a. Expenditures for operations:	\$107,456,814	\$103,485,288
1b. Less tuition from another county or city (revenue 1901010 and 1901020):	\$180,682	\$361,186
1c. Plus State revenues to divisions participating in regional programs:		
Alternative Education	\$62,991	\$62,628
Academic Year Governor's School	\$138,429	\$140,991
1d. Total expenditures for operations:	\$107,477,553	\$103,327,720
2a. Less State Revenues:	\$47,051,312	\$44,830,256
2b. Plus the sum of all Beginning-Year Balances from State funds:	\$0	\$0
2c. Plus state revenues to divisions..		
Alternative Education	\$62,991	\$62,628
Academic Year Governor's School	\$138,429	\$140,991
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):		
Academic Year Governor's School	\$1,155,845	\$0
	\$46,096,886	\$45,033,874
2g. State Per Pupil Amount:	\$4,826	\$4,672
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	\$12,837,000	\$12,010,028
3b. State Sales Tax Per Pupil Amount:	\$1,344	\$1,246
4a. Less Federal Revenues:	\$7,106,507	\$7,584,019
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):	\$0	\$0
4e. Total Federal Expenditures for Operations:	\$7,106,507	\$7,584,019
4f. Federal Per Pupil Amount:	\$744	\$787
5a. Total Local Expenditures for Operations:	\$41,437,159	\$38,699,799
5b. Local Per Pupil Amount:	\$4,338	\$4,015
6a. Total Expenditures for Operations:	\$107,477,553	\$103,327,720
6b. Total Per Pupil Amount:	\$11,253	\$10,721
7. End-Of-Year Average Daily Membership:	9,551.33	9,638.23

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010 Bedford County Public Schools

Supplemental Schedule K (Continued)

<u>ESEA Maintenance of Effort Calculations</u>	Preliminary FY 2019	Final FY 2018
6a. Total Expenditures for Operations:	\$100,371,045	\$95,743,701
Community Services Expenditures (Function 65300, all Objects except 8200)	\$0	\$0
Pre-kindergarten Expenditures (Program 8) from State & Local Sources	\$841,175	\$859,036
Total State and Local Expenditures (excludes community services and Pre-K expenditures)	\$99,529,870	\$94,884,665
Total State and Local Expenditures-FY 2019 as a percentage of FY 2018	104.9 %	0 %
End-Of-Year Average Daily Membership excluding Pre-K	9,392.48	9,477.96
State and Local Per Pupil Expenditures	\$10,597	\$10,011
State and Local Per Pupil Expenditures - FY 2019 as a percentage of FY 2018	105.85 %	0 %

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**010 Bedford 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 2019**

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

Instructional Expenditure Percentage	FY 2019	FY 2018	% Variance
Total Instructional Expenditures (numerator)	\$66,615,873	\$62,550,774	6.50%
Total SOQ-Recognized Expenditures (denominator)	\$98,927,726	\$96,950,459	2.04%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu..	67.34%	64.52%	2.82%

INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2019 Total SOQ-Recognized Expenditures	FY 2018 Total SOQ-Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$38,211,523	\$34,971,454	9.3%
Instructional Aide Salaries	\$3,568,082	\$3,475,120	2.7%
Guidance Counselor Salaries	\$1,629,504	\$1,665,896	(2.2%)
Principal Salaries	\$1,815,887	\$1,776,117	2.2%
Assistant Principal Salaries	\$977,473	\$937,662	4.2%
Textbooks	\$2,339,035	\$1,820,381	28.5%
Fringe Expenditures (Excluding Health Care Premium)	\$10,646,153	\$10,915,377	(2.5%)
Health Care Costs	\$5,930,003	\$5,543,375	7.0%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$923,358	\$1,310,762	(29.6%)
Purchased Services - Instructional	\$439,953	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$134,902	\$134,628	0.2%
TOTAL INSTRUCTIONAL EXPENDITURES	\$66,615,873	\$62,550,774	6.5%

SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2019 Total SOQ-Recognized Expenditures	FY 2018 Total SOQ-Recognized Expenditures	Percent Variance
Support Salaries	\$9,146,157	\$9,905,140	(7.7%)
Fringe Expenditures (Excluding Health Care Premium)	\$2,375,148	\$2,484,353	(4.4%)
Health Care Costs	\$1,853,086	\$1,909,635	(3.0%)
Superintendents	\$196,748	\$194,734	1.0%
School Boards	\$28,800	\$28,800	
Nurses	\$927,747	\$910,840	1.9%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

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

**FY 2019 Total SOQ-
Recognized
Expenditures**

**FY 2018 Total SOQ-
Recognized
Expenditures**

**Percent
Variance**

TOTAL SUPPORT - PERSONAL EXPENDITURES

\$14,527,684

\$15,433,502

(5.9%)

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

**FY 2019 Total SOQ-
Recognized
Expenditures**

**FY 2018 Total SOQ-
Recognized
Expenditures**

**Percent
Variance**

Instructional Classroom

\$2,090,687

\$2,488,249

(16.0%)

Instructional Support

\$176,806

\$204,049

(13.4%)

Principal's Office

\$59,887

\$0

Administration

\$241,415

\$254,801

(5.3%)

Attendance & Health

\$41,717

\$32,127

29.8%

Utilities

\$3,305,933

\$3,371,060

(1.9%)

Communications

\$51,563

\$0

Insurance

\$141,162

\$124,721

13.2%

Other Operations & Maintenance

\$1,385,192

\$1,525,637

(9.2%)

Facilities

\$0

\$0

Unemployment Insurance

\$8,118

\$20,973

(61.3%)

Worker's Compensation

\$191,697

\$145,887

31.4%

Disability Insurance

\$0

\$0

Substitute Teachers

\$591,017

\$510,401

15.8%

Improvement

\$306,103

\$721,545

(57.6%)

Technology

\$662,467

\$1,239,466

(46.6%)

Contingency Reserve

\$0

\$0

Pupil Transportation

\$8,484,203

\$8,314,771

2.0%

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

\$46,202

\$12,496

269.7%

TOTAL SUPPORT - NON-PERSONAL EXPENDITURES

\$17,784,169

\$18,966,184

(6.2%)

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

NOT RECOGNIZED BY THE SOQ MODEL CATEGORIES (Further detail on following pages)	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures	\$1,226,705	\$1,784,095	(31.2%)
Unrecognized Administration Expenditures	\$128,465	\$90,475	42.0%
Unrecognized Pupil Transportation Expenditures	\$35,004	\$24,092	45.3%
Unrecognized Operations & Maintenance Expenditures	\$37,589	\$68,407	(45.1%)
School Food	\$4,217,501	\$4,157,661	1.4%
Unrecognized Facilities Expenditures	\$4,937,612	\$26,034,649	(81.0%)
Debt Service & Fund Transfers	\$1,155,845	\$946,503	22.1%
Fringe Expenditures (Excluding Health Care Premium)	\$151,447	\$256,441	(40.9%)
Unrecognized Technology Expenditures	\$530,831	\$249,008	113.2%
Unrecognized Contingency Reserve Expenditures	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
Health Care Costs	\$0	\$343	(100.0%)
Classroom Teacher Salaries & Benefits	\$0	\$0	
Support Salaries	\$0	\$0	
TOTAL NOT RECOGNIZED BY THE SOQ MODEL	\$12,420,999	\$33,611,674	(63.0%)

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010 Bedford County Public Schools

Instructional Expenditures Breakdown

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Classroom Teacher Salaries				
61100-2-1-1120		\$17,574,677	\$14,915,944	17.8%
61100-2-1-1620		-\$22,414	\$10,850	(306.6%)
61100-2-2-1120		\$3,250,009	\$3,315,823	(2.0%)
61100-2-2-1620		\$37,026	\$58,595	(36.8%)
61100-2-4-1120		\$293,477	\$281,555	4.2%
61100-2-5-1120			\$722,695	.0%
61100-2-5-1620		\$117,997		.0%
61100-3-1-1120		\$9,748,235	\$9,369,110	4.0%
61100-3-1-1620		\$182,272	\$579,173	(68.5%)
61100-3-2-1120		\$2,562,750	\$2,290,621	11.9%
61100-3-2-1620		\$23,672		.0%
61100-3-3-1120		\$1,307,917	\$1,237,164	5.7%
61100-3-5-1620		\$761,971		.0%
61230-2-1-1120		\$152,266	\$207,082	(26.5%)
61320-2-1-1122		\$681,740	\$584,466	16.6%
61320-3-1-1122		\$273,620	\$268,827	1.8%
68100-2-1-1120		\$448,617	\$214,614	109.0%
68100-3-1-1120		\$817,691	\$914,934	(10.6%)
		\$38,211,523	\$34,971,454	9.3%
Instructional Aide Salaries				
61100-2-1-1151		\$912,444	\$744,574	22.5%
61100-2-2-1151		\$1,792,881	\$1,687,778	6.2%
61100-2-5-1151			\$101,851	.0%
61100-3-1-1151		\$137,008	\$233,831	(41.4%)
61100-3-2-1151		\$670,899	\$682,215	(1.7%)
61100-3-3-1151		\$54,851	\$24,871	120.5%
		\$3,568,082	\$3,475,120	2.7%
Guidance Counselor Salaries				
61210-2-1-1120		\$826,193	\$823,159	.4%
61210-3-1-1120		\$719,530	\$842,737	(14.6%)
61210-3-2-1120		\$35,363		.0%
61210-3-3-1120		\$48,418		.0%
		\$1,629,504	\$1,665,896	(2.2%)
Principal Salaries				
61410-2-1-1126		\$1,241,678	\$1,291,235	(3.8%)
61410-3-1-1126		\$414,685	\$407,800	1.7%
61410-3-2-1126		\$79,762		.0%
61410-3-3-1126		\$79,762	\$77,082	3.5%
		\$1,815,887	\$1,776,117	2.2%
Assistant Principal Salaries				
61410-2-1-1127		\$354,498	\$324,759	9.2%
61410-3-1-1127		\$622,975	\$612,903	1.6%
		\$977,473	\$937,662	4.2%

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Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Textbooks				
61100-2-1-6020			\$164,758	.0%
61100-3-1-6020		\$341,233	\$122,307	179.0%
61320-2-1-6020			\$9,150	.0%
61320-3-1-6020			\$5,850	.0%
68100-9-0-6050		\$672,403	\$899,206	(25.2%)
68200-9-0-6040		\$595,587	\$315,249	88.9%
68200-9-0-6050		\$729,812	\$303,862	140.2%
		\$2,339,035	\$1,820,381	28.5%
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	98.48 %	\$1,110,202	\$1,155,682	(3.9%)
61100-2-1-2210	98.48 %	\$2,144,361	\$2,054,835	4.4%
61100-2-1-2220	98.48 %	\$562,901	\$425,169	32.4%
61100-2-1-2400	98.48 %	\$226,844	\$199,978	13.4%
61100-2-1-2750	98.48 %	\$204,258	\$329,989	(38.1%)
61100-2-2-2100	98.48 %	\$292,981	\$362,914	(19.3%)
61100-2-2-2210	98.48 %	\$504,384	\$551,251	(8.5%)
61100-2-2-2220	98.48 %	\$242,055	\$219,793	10.1%
61100-2-2-2400	98.48 %	\$63,916	\$62,586	2.1%
61100-2-2-2750	98.48 %	\$57,232	\$26,501	116.0%
61100-2-4-2100	98.48 %	\$17,403	\$20,234	(14.0%)
61100-2-4-2210	98.48 %	\$38,639	\$37,358	3.4%
61100-2-4-2220	98.48 %	\$7,899	\$7,913	(.2%)
61100-2-4-2400	98.48 %	\$3,888	\$3,634	7.0%
61100-2-4-2750	98.48 %	\$3,562	\$1,540	131.3%
61100-2-5-2100	98.48 %	\$8,713	\$59,661	(85.4%)
61100-2-5-2210	98.59 %		\$87,298	.0%
61100-2-5-2220	98.59 %		\$38,672	.0%
61100-2-5-2400	98.59 %		\$9,969	.0%
61100-2-5-2750	98.59 %		\$4,279	.0%
61100-3-1-2100	98.48 %	\$664,695	\$757,643	(12.3%)
61100-3-1-2210	98.48 %	\$1,099,501	\$1,123,438	(2.1%)
61100-3-1-2220	98.48 %	\$440,808	\$390,525	12.9%
61100-3-1-2400	98.48 %	\$129,579	\$121,557	6.6%
61100-3-1-2750	98.48 %	\$120,256	\$207,657	(42.1%)
61100-3-2-2100	98.48 %	\$184,972	\$208,531	(11.3%)
61100-3-2-2210	98.48 %	\$318,278	\$335,427	(5.1%)
61100-3-2-2220	98.48 %	\$159,170	\$130,578	21.9%
61100-3-2-2400	98.48 %	\$39,471	\$37,532	5.2%
61100-3-2-2750	98.48 %	\$36,652	\$16,111	127.5%
61100-3-3-2100	98.48 %	\$83,251	\$97,924	(15.0%)
61100-3-3-2210	98.48 %	\$119,576	\$147,035	(18.7%)
61100-3-3-2220	98.48 %	\$84,359	\$53,576	57.5%
61100-3-3-2400	98.48 %	\$17,357	\$16,116	7.7%
61100-3-3-2750	98.48 %	\$15,843	\$5,841	171.2%
61100-3-5-2100	98.48 %	\$10,787		.0%
61210-2-1-2100	89.14 %	\$47,902	\$60,518	(20.8%)
61210-2-1-2210	89.14 %	\$90,993	\$96,813	(6.0%)
61210-2-1-2220	89.14 %	\$27,591	\$27,376	.8%
61210-2-1-2400	89.14 %	\$9,907	\$9,973	(.7%)
61210-2-1-2750	89.14 %	\$9,075	\$4,387	106.9%
61210-3-1-2100	89.14 %	\$51,022	\$62,852	(18.8%)

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Fringe Expenditures (Excluding Health Care Premium)				
61210-3-1-2210	89.14 %	\$70,773	\$109,473	(35.4%)
61210-3-1-2220	89.14 %	\$38,705	\$24,109	60.5%
61210-3-1-2400	89.14 %	\$9,147	\$10,746	(14.9%)
61210-3-1-2750	89.14 %	\$8,379	\$4,813	74.1%
61210-3-2-2100	89.14 %	\$2,326		.0%
61210-3-2-2210	89.14 %	\$3,135		.0%
61210-3-2-2400	89.14 %	\$524		.0%
61210-3-2-2750	89.14 %	\$200		.0%
61210-3-3-2100	89.14 %	\$2,683		.0%
61210-3-3-2210	89.14 %	\$6,712		.0%
61210-3-3-2400	89.14 %	\$561		.0%
61210-3-3-2750	89.14 %	\$514		.0%
61230-2-1-2100	100.00 %	\$11,450	\$15,510	(26.2%)
61320-2-1-2100	92.04 %	\$39,387	\$39,498	(.3%)
61320-2-1-2210	92.04 %	\$87,598	\$82,183	6.6%
61320-2-1-2220	92.04 %	\$12,798	\$7,344	74.3%
61320-2-1-2400	92.04 %	\$8,388	\$7,187	16.7%
61320-2-1-2750	92.04 %	\$7,684	\$3,298	133.0%
61320-3-1-2100	92.04 %	\$18,139	\$21,823	(16.9%)
61320-3-1-2210	92.04 %	\$44,603	\$44,149	1.0%
61320-3-1-2220	92.04 %	\$4,086	\$4,495	(9.1%)
61320-3-1-2400	92.04 %	\$4,068	\$3,915	3.9%
61320-3-1-2750	92.04 %	\$3,726	\$1,670	123.2%
61410-2-1-2100	64.91 %	\$117,578	\$114,909	2.3%
61410-2-1-2210	64.91 %	\$224,236	\$238,717	(6.1%)
61410-2-1-2220	64.91 %	\$30,885	\$23,275	32.7%
61410-2-1-2400	64.91 %	\$21,332	\$21,046	1.4%
61410-2-1-2750	64.91 %	\$19,525	\$6,764	188.6%
61410-3-1-2100	64.91 %	\$72,649	\$76,560	(5.1%)
61410-3-1-2210	64.91 %	\$150,828	\$156,892	(3.9%)
61410-3-1-2220	64.91 %	\$5,409	\$2,946	83.6%
61410-3-1-2400	64.91 %	\$12,809	\$12,834	(.2%)
61410-3-1-2750	64.91 %	\$11,716	\$4,735	147.5%
61410-3-2-2100	64.91 %	\$5,357		.0%
61410-3-2-2210	64.91 %	\$8,269		.0%
61410-3-2-2220	64.91 %	\$2,745		.0%
61410-3-2-2400	64.91 %	\$920		.0%
61410-3-2-2750	64.91 %	\$843		.0%
61410-3-3-2100	64.91 %	\$5,901	\$5,111	15.5%
61410-3-3-2210	64.91 %	\$4,199	\$8,106	(48.2%)
61410-3-3-2220	64.91 %	\$7,394	\$2,517	193.7%
61410-3-3-2400	64.91 %	\$1,114	\$853	30.6%
61410-3-3-2750	64.91 %	\$1,427		.0%
68100-9-0-2100	100.00 %	\$76,570	\$84,703	(9.6%)
68100-9-0-2210	100.00 %	\$158,443	\$167,097	(5.2%)
68100-9-0-2220	100.00 %	\$38,313	\$16,499	132.2%
68100-9-0-2400	100.00 %	\$16,430	\$14,946	9.9%
68100-9-0-2750	100.00 %	\$15,392	\$5,990	157.0%
		\$10,646,153	\$10,915,377	(2.5%)
Health Care Costs				
61100-2-1-2300	94.90 %	\$2,292,822	\$2,005,200	14.3%

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Health Care Costs				
61100-2-2-2300	94.90 %	\$815,899	\$777,024	5.0%
61100-2-4-2300	94.90 %	\$25,923	\$32,026	(19.1%)
61100-2-5-2300	94.76 %		\$86,597	.0%
61100-3-1-2300	94.90 %	\$1,348,202	\$1,252,760	7.6%
61100-3-2-2300	94.90 %	\$497,414	\$459,621	8.2%
61100-3-3-2300	94.90 %	\$155,819	\$153,208	1.7%
61100-9-8-2300	100.00 %	\$73,537	\$70,784	3.9%
61100-9-9-2300	100.00 %	\$1,452	\$7,224	(79.9%)
61210-2-1-2300	83.74 %	\$93,781	\$98,694	(5.0%)
61210-3-1-2300	83.74 %	\$89,442	\$95,113	(6.0%)
61210-3-3-2300	83.74 %	\$5,001		.0%
61230-2-1-2300	100.00 %		\$8,125	.0%
61320-2-1-2300	84.23 %	\$86,638	\$82,328	5.2%
61320-3-1-2300	84.23 %	\$32,715	\$35,890	(8.8%)
61410-2-1-2300	42.18 %	\$158,118	\$150,579	5.0%
61410-3-1-2300	42.18 %	\$72,661	\$72,124	.7%
61410-3-2-2300	42.18 %	\$5,923		.0%
61410-3-3-2300	42.18 %	\$6,798	\$5,683	19.6%
68100-9-0-2300	58.70 %	\$88,749	\$76,921	15.4%
68200-9-0-2300	58.70 %	\$79,108	\$73,472	7.7%
		\$5,930,003	\$5,543,375	7.0%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)				
61100-2-2-3810			\$580,812	.0%
61100-2-2-7000		\$354,978		.0%
61100-3-2-3810			\$371,339	.0%
61100-3-2-7000		\$226,953		.0%
61100-3-4-3810			\$358,612	.0%
61100-3-4-7000		\$341,428		.0%
		\$923,358	\$1,310,762	(29.6%)
Purchased Services - Instructional				
61100-3-1-3200		\$422,625		.0%
61210-3-1-3200		\$17,327		.0%
		\$439,953	\$0	0.0%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)				
61100-9-11-1120			\$125,448	.0%
61100-9-11-1620		\$125,746		.0%
61100-9-11-2100	100.00 %	\$9,156	\$9,181	(.3%)
		\$134,902	\$134,628	0.2%
Support - Personal Expenditures CATEGORY				
Function-Cost Center-Program-Object	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Support Salaries				
61210-2-1-1110		\$18,767	\$20,863	(10.0%)
61210-3-1-1110		\$11,999	\$13,339	(10.0%)
61210-3-1-1140		\$93,560	\$77,582	20.6%
61210-3-1-1150		\$74,100	\$67,551	9.7%

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Support Salaries				
61220-2-1-1130		\$93,803	\$85,548	9.7%
61220-2-1-1150		\$42,429	\$39,572	7.2%
61220-3-1-1130		\$59,973	\$59,062	1.5%
61220-3-1-1150		\$27,197	\$27,320	(.5%)
61310-2-1-1110		\$486,484	\$443,850	9.6%
61310-2-1-1120			\$885,542	.0%
61310-2-1-1140		\$3,711	\$3,613	2.7%
61310-2-1-1150		\$114,890	\$119,476	(3.8%)
61310-2-2-1110		\$194,070	\$150,279	29.1%
61310-2-2-1150		\$41,626		.0%
61310-3-1-1110		\$311,031	\$283,773	9.6%
61310-3-1-1120			\$281,354	.0%
61310-3-1-1140		\$2,373	\$2,310	2.7%
61310-3-1-1150		\$73,454	\$76,386	(3.8%)
61310-3-2-1110		\$124,077	\$96,080	29.1%
61310-3-2-1150		\$26,613		.0%
61310-3-3-1110		\$39,177	\$38,153	2.7%
61320-2-1-1140		\$22,262	\$29,896	(25.5%)
61320-3-1-1140		\$60,413	\$62,588	(3.5%)
61410-2-1-1150		\$924,355	\$917,621	.7%
61410-3-1-1150		\$503,203	\$547,498	(8.1%)
61410-3-2-1150		\$30,157		.0%
61410-3-3-1150		\$52,180	\$32,781	59.2%
62110-9-0-1150		\$4,570	\$4,108	11.2%
62120-9-0-1113		\$241,772	\$132,766	82.1%
62120-9-0-1150		\$42,303	\$166,966	(74.7%)
62130-9-0-1130		\$71,219	\$68,903	3.4%
62140-9-0-1130		\$188,034	\$159,212	18.1%
62140-9-0-1150		\$78,540	\$84,064	(6.6%)
62160-9-0-1130		\$170,317	\$217,739	(21.8%)
62160-9-0-1150		\$183,565	\$127,836	43.6%
62220-9-0-1110		\$82,351	\$79,797	3.2%
62230-9-0-1132		\$563,783	\$502,937	12.1%
62230-9-0-1140			\$36,481	.0%
64100-9-0-1110		\$140,024	\$161,845	(13.5%)
64100-9-0-1150		\$28,328	\$28,085	.9%
64200-9-0-1160		\$708,536	\$693,111	2.2%
64200-9-0-1180			\$2,115,283	.0%
64200-9-0-1190		\$2,182,187		.0%
64600-9-0-1110			\$74,446	.0%
64600-9-0-1130		\$76,652		.0%
68200-9-0-1110		\$104,751	\$101,647	3.1%
68200-9-0-1141		\$847,320	\$787,880	7.5%
		\$9,146,157	\$9,905,140	(7.7%)

Fringe Expenditures (Excluding Health Care Premium)

61100-2-1-2100	1.48 %	\$16,651	\$16,269	2.3%
61100-2-1-2210	1.52 %	\$33,086	\$29,454	12.3%
61100-2-1-2220	1.52 %	\$8,685	\$6,094	42.5%
61100-2-1-2400	1.52 %	\$3,500	\$2,866	22.1%
61100-2-1-2750	1.52 %	\$3,152	\$4,730	(33.4%)
61100-2-2-2100	1.48 %	\$4,394	\$5,109	(14.0%)

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Fringe Expenditures (Excluding Health Care Premium)				
61100-2-2-2210	1.52 %	\$7,782	\$7,902	(1.5%)
61100-2-2-2220	1.52 %	\$3,735	\$3,150	18.5%
61100-2-2-2400	1.52 %	\$986	\$897	9.9%
61100-2-2-2750	1.52 %	\$883	\$380	132.5%
61100-2-4-2100	1.48 %	\$261	\$285	(8.4%)
61100-2-4-2210	1.52 %	\$596	\$535	11.3%
61100-2-4-2220	1.52 %	\$122	\$113	7.5%
61100-2-4-2400	1.52 %	\$60	\$52	15.2%
61100-2-4-2750	1.52 %	\$55	\$22	149.0%
61100-2-5-2100	1.48 %	\$131	\$840	(84.4%)
61100-2-5-2210	1.41 %		\$1,251	.0%
61100-2-5-2220	1.41 %		\$554	.0%
61100-2-5-2400	1.41 %		\$143	.0%
61100-2-5-2750	1.41 %		\$61	.0%
61100-3-1-2100	1.48 %	\$9,969	\$10,666	(6.5%)
61100-3-1-2210	1.52 %	\$16,964	\$16,103	5.3%
61100-3-1-2220	1.52 %	\$6,801	\$5,598	21.5%
61100-3-1-2400	1.52 %	\$1,999	\$1,742	14.7%
61100-3-1-2750	1.52 %	\$1,855	\$2,977	(37.7%)
61100-3-2-2100	1.48 %	\$2,774	\$2,936	(5.5%)
61100-3-2-2210	1.52 %	\$4,911	\$4,808	2.1%
61100-3-2-2220	1.52 %	\$2,456	\$1,872	31.2%
61100-3-2-2400	1.52 %	\$609	\$538	13.2%
61100-3-2-2750	1.52 %	\$566	\$231	144.9%
61100-3-3-2100	1.48 %	\$1,249	\$1,379	(9.4%)
61100-3-3-2210	1.52 %	\$1,845	\$2,108	(12.5%)
61100-3-3-2220	1.52 %	\$1,302	\$768	69.5%
61100-3-3-2400	1.52 %	\$268	\$231	15.9%
61100-3-3-2750	1.52 %	\$244	\$84	192.0%
61100-3-5-2100	1.48 %	\$162		.0%
61210-2-1-2100	10.86 %	\$5,833	\$6,515	(10.5%)
61210-2-1-2210	10.86 %	\$11,080	\$10,422	6.3%
61210-2-1-2220	10.86 %	\$3,360	\$2,947	14.0%
61210-2-1-2400	10.86 %	\$1,206	\$1,074	12.4%
61210-2-1-2750	10.86 %	\$1,105	\$472	134.0%
61210-3-1-2100	10.86 %	\$6,213	\$6,766	(8.2%)
61210-3-1-2210	10.86 %	\$8,618	\$11,785	(26.9%)
61210-3-1-2220	10.86 %	\$4,713	\$2,595	81.6%
61210-3-1-2400	10.86 %	\$1,114	\$1,157	(3.7%)
61210-3-1-2750	10.86 %	\$1,020	\$518	96.9%
61210-3-2-2100	10.86 %	\$283		.0%
61210-3-2-2210	10.86 %	\$382		.0%
61210-3-2-2400	10.86 %	\$64		.0%
61210-3-2-2750	10.86 %	\$24		.0%
61210-3-3-2100	10.86 %	\$327		.0%
61210-3-3-2210	10.86 %	\$817		.0%
61210-3-3-2400	10.86 %	\$68		.0%
61210-3-3-2750	10.86 %	\$63		.0%
61220-2-1-2100	100.00 %	\$7,752	\$9,422	(17.7%)
61220-2-1-2210	100.00 %	\$16,896	\$19,908	(15.1%)
61220-2-1-2220	100.00 %	\$4,868		.0%
61220-2-1-2400	100.00 %	\$1,809	\$1,636	10.6%

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Fringe Expenditures (Excluding Health Care Premium)				
61220-2-1-2750	100.00 %	\$1,657	\$717	131.2%
61220-3-1-2100	100.00 %	\$5,202	\$6,505	(20.0%)
61220-3-1-2210	100.00 %	\$10,803	\$13,744	(21.4%)
61220-3-1-2220	100.00 %	\$3,112		.0%
61220-3-1-2400	100.00 %	\$1,172	\$1,129	3.8%
61220-3-1-2750	100.00 %	\$1,074	\$495	117.0%
61310-2-1-2100	100.00 %	\$43,994	\$112,774	(61.0%)
61310-2-1-2210	100.00 %	\$89,988	\$201,271	(55.3%)
61310-2-1-2220	100.00 %	\$4,504	\$10,249	(56.1%)
61310-2-1-2400	100.00 %	\$7,898	\$16,980	(53.5%)
61310-2-1-2750	100.00 %	\$7,271	\$6,750	7.7%
61310-2-2-2100	100.00 %	\$30,481	\$11,389	167.6%
61310-2-2-2210	100.00 %	\$37,030	\$24,526	51.0%
61310-2-2-2400	100.00 %	\$3,094	\$1,969	57.1%
61310-2-2-2750	100.00 %	\$2,834	\$648	337.7%
61310-3-1-2100	100.00 %	\$28,128	\$47,743	(41.1%)
61310-3-1-2210	100.00 %	\$57,533	\$57,139	.7%
61310-3-1-2220	100.00 %	\$2,880	\$1,860	54.8%
61310-3-1-2400	100.00 %	\$5,049	\$4,737	6.6%
61310-3-1-2750	100.00 %	\$4,649	\$1,494	211.2%
61310-3-2-2100	100.00 %	\$11,040	\$7,281	51.6%
61310-3-2-2210	100.00 %	\$23,675	\$15,680	51.0%
61310-3-2-2400	100.00 %	\$1,978	\$1,259	57.1%
61310-3-2-2750	100.00 %	\$1,812	\$414	337.7%
61310-3-3-2100	100.00 %	\$4,802	\$2,687	78.7%
61310-3-3-2210	100.00 %	\$6,143	\$6,227	(1.3%)
61310-3-3-2400	100.00 %	\$513	\$500	2.7%
61310-3-3-2750	100.00 %	\$470	\$156	200.5%
61320-2-1-2100	7.96 %	\$3,409	\$4,281	(20.4%)
61320-2-1-2210	7.96 %	\$7,581	\$8,907	(14.9%)
61320-2-1-2220	7.96 %	\$1,108	\$796	39.1%
61320-2-1-2400	7.96 %	\$726	\$779	(6.8%)
61320-2-1-2750	7.96 %	\$665	\$357	86.0%
61320-3-1-2100	7.96 %	\$1,570	\$2,365	(33.6%)
61320-3-1-2210	7.96 %	\$3,860	\$4,785	(19.3%)
61320-3-1-2220	7.96 %	\$354	\$487	(27.4%)
61320-3-1-2400	7.96 %	\$352	\$424	(17.0%)
61320-3-1-2750	7.96 %	\$322	\$181	78.2%
61410-2-1-2100	35.09 %	\$63,555	\$63,425	.2%
61410-2-1-2210	35.09 %	\$121,206	\$131,762	(8.0%)
61410-2-1-2220	35.09 %	\$16,694	\$12,847	29.9%
61410-2-1-2400	35.09 %	\$11,531	\$11,617	(.7%)
61410-2-1-2750	35.09 %	\$10,554	\$3,734	182.7%
61410-3-1-2100	35.09 %	\$39,269	\$42,258	(7.1%)
61410-3-1-2210	35.09 %	\$81,527	\$86,598	(5.9%)
61410-3-1-2220	35.09 %	\$2,924	\$1,626	79.8%
61410-3-1-2400	35.09 %	\$6,923	\$7,084	(2.3%)
61410-3-1-2750	35.09 %	\$6,333	\$2,613	142.3%
61410-3-2-2100	35.09 %	\$2,896		.0%
61410-3-2-2210	35.09 %	\$4,469		.0%
61410-3-2-2220	35.09 %	\$1,484		.0%
61410-3-2-2400	35.09 %	\$497		.0%

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Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
61410-3-2-2750	35.09 %	\$456		.0%
61410-3-3-2100	35.09 %	\$3,190	\$2,821	13.1%
61410-3-3-2210	35.09 %	\$2,270	\$4,474	(49.3%)
61410-3-3-2220	35.09 %	\$3,997	\$1,389	187.6%
61410-3-3-2400	35.09 %	\$602	\$471	27.9%
61410-3-3-2750	35.09 %	\$772		.0%
62110-9-0-2100	100.00 %	\$2,554	\$2,518	1.4%
62120-9-0-2100	100.00 %	\$32,225	\$34,934	(7.8%)
62120-9-0-2210	100.00 %	\$77,556	\$81,316	(4.6%)
62120-9-0-2400	100.00 %	\$6,480	\$6,527	(.7%)
62120-9-0-2750	100.00 %	\$5,936	\$2,043	190.5%
62130-9-0-2100	100.00 %	\$4,990	\$4,812	3.7%
62130-9-0-2210	100.00 %	\$11,167	\$11,245	(.7%)
62130-9-0-2400	100.00 %	\$933	\$903	3.4%
62130-9-0-2750	100.00 %	\$855	\$283	202.5%
62140-9-0-2100	100.00 %	\$19,028	\$17,292	10.0%
62140-9-0-2210	100.00 %	\$20,338	\$30,788	(33.9%)
62140-9-0-2220	100.00 %	\$21,401	\$8,543	150.5%
62140-9-0-2400	100.00 %	\$3,487	\$3,157	10.5%
62140-9-0-2750	100.00 %	\$3,194	\$1,015	214.8%
62160-9-0-2100	100.00 %	\$25,354	\$24,852	2.0%
62160-9-0-2210	100.00 %	\$55,493	\$56,398	(1.6%)
62160-9-0-2400	100.00 %	\$4,636	\$4,527	2.4%
62160-9-0-2750	100.00 %	\$4,247	\$1,417	199.7%
62220-9-0-2100	100.00 %	\$62,462	\$72,216	(13.5%)
62220-9-0-2210	100.00 %	\$82,347	\$95,317	(13.6%)
62220-9-0-2220	100.00 %	\$73,081	\$63,600	14.9%
62220-9-0-2400	100.00 %	\$13,335	\$12,763	4.5%
62220-9-0-2750	100.00 %	\$12,036	\$5,422	122.0%
62230-9-0-2100	100.00 %	\$37,838	\$35,261	7.3%
62230-9-0-2210	100.00 %	\$51,985	\$56,091	(7.3%)
62230-9-0-2220	100.00 %	\$27,006	\$20,911	29.1%
62230-9-0-2400	100.00 %	\$6,731	\$6,189	8.8%
62230-9-0-2750	100.00 %	\$6,166	\$1,997	208.7%
64100-9-0-2100	100.00 %	\$11,797	\$13,916	(15.2%)
64100-9-0-2210	100.00 %	\$26,552	\$30,632	(13.3%)
64100-9-0-2400	100.00 %	\$2,218	\$2,459	(9.8%)
64100-9-0-2750	100.00 %	\$2,032	\$676	200.7%
64200-9-0-2100	100.00 %	\$209,620	\$208,142	.7%
64200-9-0-2210	100.00 %	\$76,882	\$91,432	(15.9%)
64200-9-0-2220	100.00 %	\$62,354	\$37,134	67.9%
64200-9-0-2400	100.00 %	\$35,684	\$35,150	1.5%
64200-9-0-2750	100.00 %	\$691	\$233	197.4%
64600-9-0-2100	100.00 %	\$5,711	\$5,539	3.1%
64600-9-0-2210	100.00 %	\$12,019	\$12,150	(1.1%)
64600-9-0-2400	100.00 %	\$1,004	\$975	3.0%
64600-9-0-2750	100.00 %	\$920	\$305	201.3%
68200-9-0-2100	100.00 %	\$69,730	\$65,137	7.1%
68200-9-0-2210	100.00 %	\$96,800	\$110,857	(12.7%)
68200-9-0-2220	100.00 %	\$49,328	\$31,867	54.8%
68200-9-0-2400	100.00 %	\$12,209	\$11,457	6.6%
68200-9-0-2750	100.00 %	\$11,185	\$3,586	211.9%

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Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)		\$2,375,148	\$2,484,353	(4.4%)
Health Care Costs				
61100-2-1-2300	5.10 %	\$123,211	\$110,986	11.0%
61100-2-2-2300	5.10 %	\$43,845	\$43,008	1.9%
61100-2-4-2300	5.10 %	\$1,393	\$1,773	(21.4%)
61100-2-5-2300	5.24 %		\$4,793	.0%
61100-3-1-2300	5.10 %	\$72,449	\$69,339	4.5%
61100-3-2-2300	5.10 %	\$26,730	\$25,440	5.1%
61100-3-3-2300	5.10 %	\$8,373	\$8,480	(1.3%)
61210-2-1-2300	16.26 %	\$18,216	\$19,141	(4.8%)
61210-3-1-2300	16.26 %	\$17,373	\$18,446	(5.8%)
61210-3-3-2300	16.26 %	\$971		.0%
61220-2-1-2300	100.00 %	\$4,509	\$7,577	(40.5%)
61220-3-1-2300	100.00 %	\$3,555	\$5,231	(32.0%)
61310-2-1-2300	100.00 %	\$67,400	\$154,619	(56.4%)
61310-2-2-2300	100.00 %	\$23,752	\$8,122	192.4%
61310-3-1-2300	100.00 %	\$43,092	\$39,824	8.2%
61310-3-2-2300	100.00 %	\$15,186	\$5,193	192.4%
61310-3-3-2300	100.00 %	\$4,266	\$3,906	9.2%
61310-9-9-2300	100.00 %		\$58,736	.0%
61320-2-1-2300	15.77 %	\$16,221	\$16,324	(.6%)
61320-3-1-2300	15.77 %	\$6,125	\$7,116	(13.9%)
61410-2-1-2300	57.82 %	\$216,786	\$210,751	2.9%
61410-3-1-2300	57.82 %	\$99,622	\$100,945	(1.3%)
61410-3-2-2300	57.82 %	\$8,120		.0%
61410-3-3-2300	57.82 %	\$9,321	\$7,954	17.2%
62120-9-0-2300	100.00 %	\$27,531	\$32,898	(16.3%)
62130-9-0-2300	100.00 %	\$10,298	\$9,494	8.5%
62140-9-0-2300	100.00 %	\$36,665	\$35,922	2.1%
62160-9-0-2300	100.00 %	\$49,503	\$47,195	4.9%
62220-9-0-2300	100.00 %	\$124,465	\$91,138	36.6%
62230-9-0-2300	100.00 %	\$42,344	\$36,755	15.2%
64100-9-0-2300	100.00 %	\$20,275	\$16,876	20.1%
64200-9-0-2300	100.00 %	\$586,540	\$594,696	(1.4%)
64600-9-0-2300	100.00 %	\$6,825	\$6,465	5.6%
68100-9-0-2300	41.30 %	\$62,453	\$56,513	10.5%
68200-9-0-2300	41.30 %	\$55,669	\$53,979	3.1%
		\$1,853,086	\$1,909,635	(3.0%)
Superintendents				
62120-9-0-1112		\$196,748	\$194,734	1.0%
		\$196,748	\$194,734	1.0%
School Boards				
62110-9-0-1111		\$28,800	\$28,800	.0%
		\$28,800	\$28,800	0.0%
Nurses				
62220-9-0-1131		\$927,747	\$910,840	1.9%

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Support - Personal Expenditures CATEGORY	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Function-Cost Center-Program-Object				

Nurses

		\$927,747	\$910,840	1.9%
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Support - Non-Personal Expenditures CATEGORY	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Function-Cost Center-Program-Object				

Instructional Classroom

61100-2-1-3000		\$447,355	\$277,835	61.0%
61100-2-1-6000		\$134,678	\$348,596	(61.4%)
61100-2-1-6030		\$383,206		.0%
61100-2-2-3000		\$125,267	\$114,288	9.6%
61100-2-2-6000		\$44,165	\$142,826	(69.1%)
61100-2-2-6030		\$28,777		.0%
61100-2-4-6000			\$6,136	.0%
61100-2-4-6030		\$5,682		.0%
61100-2-5-3000		\$15,493	\$263,882	(94.1%)
61100-2-5-6000		\$54,696	\$261,117	(79.1%)
61100-3-1-3000		\$150,634	\$22,700	563.6%
61100-3-1-6000		\$59,744	\$899,669	(93.4%)
61100-3-1-6030		\$145,924		.0%
61100-3-2-3000		\$184,900	\$6,534	2729.9%
61100-3-2-6000		\$27,703	\$93,086	(70.2%)
61100-3-2-6030		\$43,675		.0%
61100-3-3-6000		\$64,999	\$46,916	38.5%
61100-3-3-6030		\$34,818		.0%
61100-3-4-6000			\$4,663	.0%
61100-3-4-6030		\$1,415		.0%
61100-3-5-3000		\$31,963		.0%
61100-3-5-6000		\$105,594		.0%
		\$2,090,687	\$2,488,249	(16.0%)

Instructional Support

61210-2-1-3000		\$15,436	\$37,924	(59.3%)
61210-2-1-6000		\$3,620	\$1,045	246.3%
61210-3-1-3000		\$9,869	\$31,084	(68.3%)
61210-3-1-6000		\$2,314	\$668	246.3%
61230-2-1-3000		\$1,100		.0%
61320-2-1-6000		\$7,590		.0%
61320-2-1-6030		\$90,142	\$60,267	49.6%
61320-3-1-6000		\$4,853		.0%
61320-3-1-6030		\$41,883	\$73,060	(42.7%)
		\$176,806	\$204,049	(13.4%)

Principal's Office

61410-2-1-3000		\$9,927		.0%
61410-2-1-6000		\$26,604		.0%
61410-3-1-3000		\$6,347		.0%
61410-3-1-6000		\$17,009		.0%
		\$59,887	\$0	0.0%

Administration

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Administration				
62120-9-0-3000		\$232,862	\$189,355	23.0%
62120-9-0-6000		\$335	\$263	27.3%
62130-9-0-6000			\$9,556	.0%
62140-9-0-3000			\$48,985	.0%
62140-9-0-6000		\$6,246	\$5,304	17.7%
62160-9-0-6000		\$1,972	\$1,338	47.4%
		\$241,415	\$254,801	(5.3%)
Attendance & Health				
62220-9-0-3000		\$16,967	\$9,598	76.8%
62220-9-0-6000		\$24,750	\$21,132	17.1%
62230-9-0-6000			\$1,397	.0%
		\$41,717	\$32,127	29.8%
Utilities				
64200-9-0-5100		\$3,305,933	\$3,371,060	(1.9%)
		\$3,305,933	\$3,371,060	(1.9%)
Communications				
61310-2-1-5200		\$20,033		.0%
61310-3-1-5200		\$15,512		.0%
61310-3-3-5200		\$1,000		.0%
62130-9-0-5200		\$15,018		.0%
		\$51,563	\$0	0.0%
Insurance				
64200-9-0-5300		\$141,162	\$124,721	13.2%
		\$141,162	\$124,721	13.2%
Other Operations & Maintenance				
64200-9-0-3000		\$539,034	\$498,424	8.1%
64200-9-0-6000		\$238,192	\$267,748	(11.0%)
64300-9-0-6000		\$18,052	\$18,894	(4.5%)
64400-9-0-6000		\$420,719	\$419,300	.3%
64500-9-0-6000		\$20,746	\$65,666	(68.4%)
64600-9-0-3000		\$40,200	\$67,155	(40.1%)
64600-9-0-6000		\$108,250	\$188,450	(42.6%)
		\$1,385,192	\$1,525,637	(9.2%)
Unemployment Insurance				
61100-2-1-2600		\$4,871	\$12,793	(61.9%)
61100-3-1-2600		\$3,247	\$8,179	(60.3%)
		\$8,118	\$20,973	(61.3%)
Worker's Compensation				
61100-2-1-2700		\$99,571	\$76,925	29.4%
61100-3-1-2700		\$66,381	\$49,181	35.0%
64200-9-0-2700		\$25,745	\$19,781	30.2%
		\$191,697	\$145,887	31.4%

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Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Substitute Teachers				
61100-2-1-1520		\$318,847	\$276,040	15.5%
61100-3-1-1520		\$250,182	\$234,361	6.8%
61100-3-2-1520		\$6,441		.0%
61100-3-3-1520		\$15,546		.0%
		\$591,017	\$510,401	15.8%
Improvement				
61310-2-1-3000		\$188,653	\$255,648	(26.2%)
61310-2-1-6000			\$130,834	.0%
61310-3-1-3000		\$115,950	\$210,118	(44.8%)
61310-3-1-6000			\$123,445	.0%
61310-3-3-3000		\$1,500	\$1,500	.0%
		\$306,103	\$721,545	(57.6%)
Technology				
68100-9-0-3000		\$91,998		.0%
68100-9-0-6000		\$108,350		.0%
68200-9-0-3000		\$52,776	\$57,655	(8.5%)
68200-9-0-5001		\$403,010	\$689,804	(41.6%)
68200-9-0-6000			\$111,007	.0%
68200-9-0-6060			\$125,000	.0%
68200-9-0-8110		\$6,333		.0%
68300-9-0-6040			\$256,000	.0%
		\$662,467	\$1,239,466	(46.6%)
Pupil Transportation				
63100-9-0-1110		\$81,330	\$74,397	9.3%
63100-9-0-1150		\$108,297	\$105,040	3.1%
63100-9-0-2100		\$14,497	\$13,719	5.7%
63100-9-0-2210		\$17,949	\$19,218	(6.6%)
63100-9-0-2300		\$6,825	\$6,465	5.6%
63100-9-0-2400		\$2,427	\$2,326	4.3%
63100-9-0-2750		\$2,223	\$739	200.8%
63200-9-0-1170		\$3,681,838	\$3,643,158	1.1%
63200-9-0-2100		\$228,916	\$261,844	(12.6%)
63200-9-0-2210		\$90,701	\$94,979	(4.5%)
63200-9-0-2300		\$472,529	\$512,834	(7.9%)
63200-9-0-2400		\$25,139	\$27,723	(9.3%)
63200-9-0-2700		\$95,000	\$72,994	30.1%
63200-9-0-3000		\$4,764	\$12,276	(61.2%)
63200-9-0-3420		\$8,209		.0%
63200-9-0-3430		\$364,166	\$412,499	(11.7%)
63200-9-0-5300		\$129,134	\$126,138	2.4%
63300-9-0-1190		\$162,899	\$129,420	25.9%
63300-9-0-2100		\$12,346	\$9,848	25.4%
63400-9-0-1160		\$321,504	\$298,464	7.7%
63400-9-0-2100		\$24,098	\$22,270	8.2%
63400-9-0-2210		\$10,347	\$12,367	(16.3%)
63400-9-0-2300		\$48,499	\$45,284	7.1%
63400-9-0-2400		\$3,821	\$3,866	(1.2%)
63400-9-0-2750		\$937	\$311	201.7%

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Pupil Transportation				
63400-9-0-6008		\$788,057	\$636,407	23.8%
63400-9-0-6009		\$340,097	\$384,500	(11.5%)
63600-9-0-8100		\$1,345,907	\$1,385,689	(2.9%)
63700-9-0-8100		\$91,747		.0%
		\$8,484,203	\$8,314,771	2.0%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)				
61100-9-11-6000			\$12,496	.0%
61100-9-11-6030		\$46,202		.0%
		\$46,202	\$12,496	269.7%
Not Recognized by the SOQ Model CATEGORY				
Function-Cost Center-Program-Object	FY 2019 Percent of Fringe Benefit Allocation	FY 2019 Total Unrecognized Expenditures	FY 2018 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures				
61100-2-1-1650		\$11,426		.0%
61100-2-1-2800		\$44,950	\$19,917	125.7%
61100-2-1-5500		\$5,750	\$15,364	(62.6%)
61100-2-1-5800		\$10,448	\$83,989	(87.6%)
61100-2-2-5500		\$20,201	\$6,794	197.3%
61100-2-2-5800		-\$500	\$12,445	(104.0%)
61100-2-5-5500		\$1,879	\$1,208	55.6%
61100-3-1-1650		\$7,617		.0%
61100-3-1-2800		\$20,073	\$14,788	35.7%
61100-3-1-5500			\$9,823	.0%
61100-3-1-5800		\$21,698	\$68,251	(68.2%)
61100-3-1-8200		\$18,000		.0%
61100-3-2-5500		\$8,622	\$1,121	669.3%
61100-3-2-5800			\$7,957	.0%
61100-3-3-5500		-\$2,025	\$7,070	(128.6%)
61100-3-3-5800		\$9,824		.0%
61100-3-3-8100			\$158,023	.0%
61100-3-3-8200		\$155,366		.0%
61100-3-5-5500		\$2,385		.0%
61100-3-5-5800		\$13,683		.0%
61100-9-6-1120			\$33,467	.0%
61100-9-6-6000			\$6,625	.0%
61100-9-7-1120		\$68,510	\$69,226	(1.0%)
61100-9-7-3000		\$20,457		.0%
61100-9-7-5500		\$320		.0%
61100-9-7-6000		\$180		.0%
61100-9-8-1120		\$471,020	\$516,947	(8.9%)
61100-9-8-1151		\$126,496	\$62,185	103.4%
61100-9-8-3000		\$8,750	\$34,965	(75.0%)
61100-9-8-4000			\$400	.0%
61100-9-8-5800		\$4,234	\$2,710	56.2%
61100-9-8-6000		\$10,760	\$20,223	(46.8%)
61100-9-8-6030		\$2,310		.0%
61100-9-8-9000			\$461	.0%
61100-9-9-1120			\$41,884	.0%

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Unrecognized Instruction Expenditures				
61100-9-9-1150			\$2,862	.0%
61100-9-9-5500			\$553	.0%
61100-9-9-6000			\$36,473	.0%
61210-3-1-2800		\$5,100		.0%
61220-2-1-5500		\$6,271	\$4,851	29.3%
61220-3-1-5500		\$4,025	\$3,349	20.2%
61310-2-1-2800		\$960		.0%
61310-2-1-5500		\$22,129	\$3,691	499.5%
61310-2-1-5800		\$22,984	\$28,029	(18.0%)
61310-3-1-2800		\$614		.0%
61310-3-1-5500		\$14,148	\$11,127	27.2%
61310-3-1-5800		\$14,695	\$28,087	(47.7%)
61310-3-1-8100			\$6,128	.0%
61310-3-3-5500		\$30,444		.0%
61310-3-3-5800			\$1,000	.0%
61310-9-9-1120			\$279,517	.0%
61310-9-9-1140			\$35,638	.0%
61310-9-9-1150			\$25,978	.0%
61310-9-9-3000			\$18,907	.0%
61310-9-9-5800			\$21,880	.0%
61320-2-1-2800		\$158		.0%
61410-2-1-2800		\$8	\$29,124	(100.0%)
61410-2-1-5500		\$17,600	\$12,000	46.7%
61410-3-1-2800		\$16,338	\$24,658	(33.7%)
61410-3-1-5500		\$8,000	\$13,600	(41.2%)
61410-3-3-5500		\$800	\$800	.0%
		\$1,226,705	\$1,784,095	(31.2%)
Unrecognized Administration Expenditures				
62110-9-0-5500		\$10,152	\$9,866	2.9%
62110-9-0-5800		\$19,287	\$23,691	(18.6%)
62120-9-0-2800			\$29,149	.0%
62120-9-0-5500		\$20,499	\$9,051	126.5%
62120-9-0-5800		\$1,318	\$32	4023.7%
62130-9-0-5400		\$874		.0%
62130-9-0-5500		\$2,491	\$601	314.3%
62130-9-0-5800		\$15,265		.0%
62140-9-0-5500		\$4,646	\$3,380	37.5%
62140-9-0-5800		\$51,029	\$11,070	361.0%
62160-9-0-2800		\$28		.0%
62160-9-0-5500		\$555	\$1,497	(62.9%)
62220-9-0-2800		\$1,425		.0%
62220-9-0-5800			\$2,137	.0%
62230-9-0-2800		\$896		.0%
		\$128,465	\$90,475	42.0%
Unrecognized Pupil Transportation Expenditures				
63100-9-0-5800		\$11,075	\$8,682	27.6%
63200-9-0-2800		\$6,615	\$1,113	494.6%
63200-9-0-5800		\$17,314	\$14,298	21.1%
		\$35,004	\$24,092	45.3%

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Unrecognized Operations & Maintenance Expenditures				
64200-9-0-2800		\$16,337	\$68,407	(76.1%)
64200-9-0-5800		\$20,455		.0%
64600-9-0-5500		\$798		.0%
		\$37,589	\$68,407	(45.1%)
School Food				
65100-9-0-1110		\$83,628	\$81,074	3.2%
65100-9-0-1150		\$80,036	\$86,364	(7.3%)
65100-9-0-1170		\$1,483,565	\$1,455,003	2.0%
65100-9-0-2100		\$101,372	\$115,787	(12.4%)
65100-9-0-2210		\$42,345	\$45,764	(7.5%)
65100-9-0-2300		\$344,053	\$347,782	(1.1%)
65100-9-0-2400		\$9,361	\$9,271	1.0%
65100-9-0-2700		\$37,222	\$28,535	30.4%
65100-9-0-2750		\$1,958	\$654	199.3%
65100-9-0-2800		\$5,220	\$10,963	(52.4%)
65100-9-0-3000			\$42,822	.0%
65100-9-0-5800		\$155,526	-\$24,325	(739.4%)
65100-9-0-6000		\$119,234	\$101,744	17.2%
65100-9-0-6002		\$1,753,980	\$1,723,930	1.7%
65100-9-0-8100			\$132,295	.0%
		\$4,217,501	\$4,157,661	1.4%
Unrecognized Facilities Expenditures				
66300-9-0-3000		\$1,339,767	\$16,250	8144.7%
66300-9-0-8200			\$312,761	.0%
66500-9-0-3000		\$83,282		.0%
66500-9-0-8200		\$2,128,107	\$838,144	153.9%
66600-9-0-3000		\$847,012		.0%
66600-9-0-5400		\$22,000	\$453,675	(95.2%)
66600-9-0-6000		\$48,469	\$4,189	1057.0%
66600-9-0-8100		\$468,975	\$1,758,905	(73.3%)
66600-9-0-8200			\$22,650,725	.0%
		\$4,937,612	\$26,034,649	(81.0%)
Debt Service & Fund Transfers				
67100-9-0-9100		\$1,090,844	\$891,944	22.3%
67100-9-0-9200		\$65,002	\$54,558	19.1%
		\$1,155,845	\$946,503	22.1%
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	0.05 %	\$537	\$0	.0%
61100-2-2-2100	0.05 %	\$142	\$0	.0%
61100-2-4-2100	0.05 %	\$8	\$0	.0%
61100-2-5-2100	0.05 %	\$4	\$0	.0%
61100-3-1-2100	0.05 %	\$321	\$0	.0%
61100-3-2-2100	0.05 %	\$89	\$0	.0%
61100-3-3-2100	0.05 %	\$40	\$0	.0%
61100-3-5-2100	0.05 %	\$5		.0%
61100-9-6-2100	100.00 %		\$2,504	.0%

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Fringe Expenditures (Excluding Health Care Premium)				
61100-9-7-2100	100.00 %	\$4,817	\$5,231	(7.9%)
61100-9-8-2100	100.00 %	\$35,731	\$43,421	(17.7%)
61100-9-8-2210	100.00 %	\$75,317	\$95,484	(21.1%)
61100-9-8-2220	100.00 %	\$17,783		.0%
61100-9-8-2400	100.00 %	\$7,773	\$7,665	1.4%
61100-9-8-2750	100.00 %	\$7,120	\$3,480	104.6%
61100-9-9-2100	100.00 %		\$3,352	.0%
61100-9-9-2210	100.00 %	\$1,634	\$7,064	(76.9%)
61100-9-9-2220	100.00 %		\$467	.0%
61100-9-9-2400	100.00 %		\$605	.0%
61100-9-9-2750	100.00 %	\$125	\$284	(55.9%)
61310-9-9-2100	100.00 %		\$24,182	.0%
61310-9-9-2210	100.00 %		\$45,101	.0%
61310-9-9-2220	100.00 %		\$11,234	.0%
61310-9-9-2400	100.00 %		\$4,522	.0%
61310-9-9-2750	100.00 %		\$1,846	.0%
		\$151,447	\$256,441	(40.9%)
Unrecognized Technology Expenditures				
68200-9-0-2800			\$4,451	.0%
68200-9-0-5200		\$258,554		.0%
68200-9-0-5400		\$272,277	\$244,558	11.3%
		\$530,831	\$249,008	113.2%
Health Care Costs				
61100-9-8-2300	0.00 %	\$0	\$311	(100.0%)
61100-9-9-2300	0.00 %	\$0	\$32	(100.0%)
		\$0	\$343	(100.0%)

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

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

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

Total Object Code 2800 Expenditures	\$118,720.76
Total Terminal Leave Payouts (All Functions)	\$118,720.76
Terminal Leave Payouts - Function 62120 (Executive Administration Services)	\$0.00

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

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

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

Number of Subcontracts/Subawards Reported	0.00
Total FY 2019 Subcontract/Subaward Expenditures	\$0.00
Total FY 2019 Subcontract/Subaward Expenditures that Will be INCLUDED in the Indirect Cost Rate Calculation (first \$25,000 for each)	\$0.00
Total FY 2019 Subcontract/Subaward Expenditures that Will be EXCLUDED from the Indirect Cost Rate Calculation (expenditures exceeding \$25,000 per subcontract/subaward, per year)	\$0.00

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

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