

Verification Report

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

The following 59 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

Dr. Marc Bergin

Date: Sep 12, 2023 12:53 PM

Submitted By

Mr. Randy Hagler

Date: Sep 12, 2023 11:38 AM

**2022-2023 Annual School Report Financial Section
Superintendent's Verification Report**

September 12, 2023

Randy Hagler
010 Bedford County Public Schools

The following is your 2022-2023 Superintendent's Verification Report based on your school division's 2022-2023 Annual School Report Financial Section (ASRFIN) submitted on September 12, 2023. 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 2022-2023 ASRFIN, and your Superintendent or designee has not yet approved the ASRFIN submission, you must 1) make the corrections in your 2022-2023 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, 2023.

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

Fiscal Year 2023 Required Local Effort

Net Local Expenditures for Operations	37,806,834.70
FY 2023 Required Local Effort for SOQ Accounts	19,954,056.00
Variance	<u>17,852,778.70</u>

Bedford County has met FY 2023 Required Local Effort

Fiscal Year 2023 Annual School Report Financial Summary:

	FY 2023	FY 2022	Variance
Total Beginning Year Balances	4,843,845.49	1,967,687.64	2,876,157.85
Total Revenues	141,307,282.53	127,057,283.74	14,249,998.79
Less Total Expenditures	134,040,981.14	125,793,820.66	8,247,160.48
End of Year Balance	<u><u>12,110,146.88</u></u>	<u><u>3,231,150.72</u></u>	<u><u>8,878,996.16</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 2022-2023 SCHOOL YEAR.

**2022-2023 Annual School Report Financial Section
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The following possible errors were found in your 2022-2023 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 possible errors were reviewed online and accepted by

Name: Randy Hagler

Date: Sep 12, 2023 11:37am

Division Level Errors

Field Name	Incorrect Value	Additional Information
Total Beginning Year Balance<>Total Previous End Of Year Balance	4843845.49<>3231150.72	TEXT: Total beginning balance for FY 2023 is not equal to total End of Year Balance for previous FY 2022
Total fed funds revenue and Fed fund begin balance <> Total Fed fund expense and end of year balance	20771580<>18115972	TEXT: 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
Salary variance for District FTE /FY/function/object/costcenter	Absolute value 78.07%/2023/61100/1120/9	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

**2022-2023 Annual School Report Financial Section
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Revenues - Breakdown by Category

	FY 2023	FY 2022	Variance
STATE FUNDS			
A STANDARD OF QUALITY FUNDS	57,926,365.55	56,271,394.57	1,654,970.98
B INCENTIVE FUNDS	10,729,727.00	5,766,509.55	4,963,217.45
C CATEGORICAL FUNDS	56,704.88	52,258.87	4,446.01
D LOTTERY FUNDS	5,060,961.23	4,316,469.90	744,491.33
E OTHER STATE FUNDS	732,914.70	55,508.50	677,406.20
Total STATE FUNDS	74,506,673.36	66,462,141.39	8,044,531.97
FEDERAL FUNDS			
F FEDERAL FUNDS PAID THROUGH THE STATE	20,140,325.61	19,552,969.44	587,356.17
G FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	631,254.17	559,402.54	71,851.63
Total FEDERAL FUNDS	20,771,579.78	20,112,371.98	659,207.80
CITY-COUNTY FUNDS			
H LOCAL APPROPRIATIONS	42,824,108.68	34,820,389.21	8,003,719.47
I DISTRICT FUNDS	0.00	0.00	0.00
J OTHER LOCAL FUNDS	3,204,915.29	1,648,116.52	1,556,798.77
K LOANS, BONDS, AND INVESTMENTS	5.42	4,014,264.64	(4,014,259.22)
Total CITY-COUNTY FUNDS	46,029,029.39	40,482,770.37	5,546,259.02
Total All Revenues	141,307,282.53	127,057,283.74	14,249,998.79

Ending Balance Calculation

	FY 2023	FY 2022	Variance
Total Beginning Year Balances	4,843,845.49	1,967,687.64	2,876,157.85
Total Revenues	141,307,282.53	127,057,283.74	14,249,998.79
Less Total Expenditures	134,040,981.14	125,793,820.66	8,247,160.48
End of Year Balance	12,110,146.88	3,231,150.72	8,878,996.16

Instructional Position Average Salary Summary

	FY 2023	FY 2022	Variance
Elementary Teacher Average Salary	53,090.78	49,053.88	4,036.89
Secondary Teacher Average Salary	53,242.98	52,543.74	699.24
Elementary Assistant Principal Average Salary	73,565.86	72,324.39	1,241.48
Elementary Principal Average Salary	94,903.63	91,879.65	3,023.98
Secondary Assistant Principal Average Salary	83,293.92	78,487.72	4,806.20
Secondary Principal Average Salary	97,372.59	92,616.39	4,756.20
All Instructional Positions Average Salary	54,839.53	52,058.55	2,780.98
Instructional Aides Average Salary	21,124.57	19,744.89	1,379.68

FTE Positions From Federal Funds

FTE Positions From Federal Funds

68.83

**2022-2023 Annual School Report Financial Section
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Revenue Detail

STATE	STATE FUNDS	Amount
A	STANDARD OF QUALITY FUNDS	
	240202 BASIC AID ENTITLEMENT	28,938,105.00
	240204 REMEDIAL SUMMER SCHOOL	244,265.00
	240207 GIFTED EDUCATION	330,672.00
	240208 PREVENTION, INTERVENTION, AND REMEDIATION	859,747.00
	240212 SPECIAL EDUCATION	3,420,953.00
	240214 TEXTBOOK PAYMENTS	795,898.00
	240217 VOCATIONAL EDUCATION	781,589.00
	240221 SOCIAL SECURITY INSTRUCTIONAL	1,935,935.00
	240223 TEACHER RETIREMENT INSTRUCTIONAL	4,515,177.00
	240241 GROUP LIFE INSURANCE INSTRUCTIONAL	138,281.00
	240308 SALES TAX RECEIPTS - ONE CENT	14,201,247.77
	240309 ENGLISH AS A SECOND LANGUAGE	110,796.00
	240312 SALES TAX RECEIPTS - ONE-EIGHTH (1/8) CENT	1,653,699.78
	Total STANDARD OF QUALITY FUNDS	<hr/> 57,926,365.55
B	INCENTIVE FUNDS	
	240211 COMPENSATION SUPPLEMENT	1,961,788.00
	240229 GOVERNOR'S SCHOOL - ACADEMIC YEAR SCHOOLS	0.00
	240248 REGIONAL TUITION PROGRAMS (SPEC ED)	471,618.00
	240260 GOVERNOR'S SCHOOL - REGIONAL SUMMER	0.00
	240265 AT RISK	917,391.00
	240289 Clinical Faculty Payments	0.00
	240365 VIRGINIA WORKPLACE READINESS SKILLS ASSESSMENT	1,980.00
	240434 BREAKFAST AFTER THE BELL	0.00
	240467 CAREER SWITCHER MENTORING GRANTS	1,675.00
	240520 EARLY READING SPECIALIST INITIATIVE	0.00
	240522 MATH AND READING INSTRUCTIONAL SPECIALIST INITIATIVE	0.00
	240865 Virginia Preschool Initiative	807,179.00
	240866 VPI Community Provider Add-On	0.00
	240875 VPI Provisional Teacher Licensure GF	0.00
	240889 VPI - At Risk 3 Yr Olds	137,783.00
	240890 VPI - Wait List	0.00
	240891 VPI - Teacher to Student Ratio	63,151.00
	240892 VPI - Flexible Spending	0.00
	240896 Alleghany County - Covington City Consolidation	0.00
	240899 Hold Harmless for Rebench - COVID19	1,506,431.00
	240900 Supp GF Pay in Lieu of Sales Tax	915,775.00
	240901 School Construction Grants	3,350,956.00
	240903 School Meals Expansion - Lunch	0.00
	240904 School Meals Expansion - Breakfast	0.00
	240941 Hold Harmless for Calc Tool Basic Aid Variance	0.00
	410405 VPSA TECHNOLOGY GRANTS	594,000.00
	410407 SCHOOL SECURITY SYSTEM GRANTS	0.00
	Total INCENTIVE FUNDS	<hr/> 10,729,727.00
C	CATEGORICAL FUNDS	
	240206 ADULT EDUCATION	0.00
	240215 SCHOOL LUNCH	48,372.97
	240220 State Operated Detention Homes	0.00
	240220 State Operated Hospitals	0.00
	240220 State Operated Mental Health Facilities	0.00

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STATE	STATE FUNDS	Amount
C	CATEGORICAL FUNDS	
	240231 INDIAN CHILDREN	0.00
	240240 ADULT LITERACY - STATE	0.00
	240246 HOMEBOUND	3,884.00
	240295 SPECIAL EDUCATION IN JAILS	4,447.91
	Total CATEGORICAL FUNDS	<hr/> 56,704.88
D	LOTTERY FUNDS	
	240203 GED PREP - ISAEP	16,405.00
	240205 REGULAR FOSTER CHILDREN	63,127.00
	240228 EARLY READING INTERVENTION	305,406.00
	240252 CAREER AND TECHNICAL EDUCATION EQUIPMENT	11,071.93
	240259 SPECIAL EDUCATION FOSTER CHILDREN	54,337.88
	240265 AT RISK	1,010,386.00
	240270 CAREER AND TECHNICAL ED EQUIPMENT REGIONAL CNTRS	0.00
	240272 ALTERNATIVE EDUCATION	0.00
	240275 K-3 PRIMARY CLASS SIZE REDUCTION	895,296.00
	240282 CAREER AND TECHNICAL EDUCATION OCCUP PREP - REGIONAL	64,636.00
	240286 SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	2,428,883.00
	240291 MENTOR TEACHER PROGRAM	5,071.00
	240298 RACE TO GED	0.00
	240333 CTE Competitive Grants	0.00
	240334 CTE Equipment School Divisions High Demand	8,610.02
	240335 CTE Equipment Region Centers High Demand	0.00
	240336 CTE STEM-H Industry Credentials	0.00
	240347 SCHOOL BREAKFAST PROGRAM	54,267.40
	240349 INDUSTRY CERTIFICATION COSTS	8,570.00
	240355 BASIC AID SUPPLEMENT	0.00
	240375 MIDDLE SCHOOL TEACHER CORPS	0.00
	240405 SOL ALGEBRA READINESS	117,221.00
	240444 PLUGGED IN VIRGINIA	0.00
	240445 PROJECT GRADUATION	17,673.00
	240881 Supplemental Support for Accomack and Northampton	0.00
	Total LOTTERY FUNDS	<hr/> 5,060,961.23
E	OTHER STATE FUNDS	
	240244 SMALL SCHOOL DIVISION ASSISTANCE	0.00
	240307 JOBS FOR VIRGINIA GRADUATES	0.00
	240326 STEM Competition Team Start Up Grants	0.00
	240331 Petersburg City Executive Leadership Incentives	0.00
	240332 Virginia Reading Corps Partnership	0.00
	240342 CTE RESOURCE CENTER	0.00
	240351 Superintendent's Office	0.00
	240356 Professional Development for Teachers of High Needs Students	0.00
	240361 VIRGINIA STAR IT INITIATIVE	0.00
	240372 MATH AND SCIENCE TEACHER RECRUITMENT PILOT INITIATIVE	0.00
	240379 DRTS Management Operations	0.00
	240379 Technology Services and Contracts	0.00
	240381 Accounting and Budget Services - Agency Indirect Cost	0.00
	240381 Accounting and Budget Services - Fiscal Services	0.00
	240382 Policy and Planning Services - Communications	0.00
	240384 Office of Humanities and Early Childhood	0.00

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STATE	STATE FUNDS	Amount
E	OTHER STATE FUNDS	
	240384 Office of Mathematics and Governors Schools	0.00
	240384 Office of Science and Health Education	0.00
	240399 NATIONAL BOARD CERTIFICATION TEACHER BONUS	22,500.00
	240400 OTHER STATE FUNDS	522,292.70
	240401 Executive Support	0.00
	240408 Test Development - Student Testing/Accountability	0.00
	240421 START UP GRANTS	0.00
	240422 YEAR ROUND SCHOOL PLANNING GRANTS	0.00
	240424 Human Resources Administration	0.00
	240427 EFFECTIVE SCHOOL WIDE DISCIPLINE	0.00
	240431 Dual Enrollment	0.00
	240431 High School Innovation Programs Implementation Grants	0.00
	240435 Northern Neck Technical Center	0.00
	240466 Teacher Certification - Licensure	0.00
	240602 Governor School Programs	0.00
	240604 Academic Reviews	0.00
	240814 CTE Regional Centers Workforce Expansion	0.00
	240816 Vision Screening Grants	13,993.00
	240841 Seclusion and Restraint Regulations Training	0.00
	240843 Advancing Computer Science Foundation (ACSE)	174,129.00
	240845 Bates Beneficiaries Payments - Henrico Co. PS	0.00
	240861 Early Childhood Educator Incentive	0.00
	240871 Grow Your Own Teacher Pilot Grants	0.00
	240888 Active Learning Grants	0.00
	240895 VISSTA K12 COVID	0.00
	240910 Community Schools Fund	0.00
	240917 Youth Entrepreneurship Pilot Program / Hampton Roads	0.00
	240918 Chesterfield Recovery High School	0.00
	240919 Denbigh Aviation Academy	0.00
	240937 Prior Year Funding Reappropriation	0.00
	240939 Skilled Trades Programs	0.00
	250000 BENEFITS FROM OTHER STATE AGENCIES	0.00
	410406 LITERARY FUND SUBSIDY GRANTS	0.00
	Total OTHER STATE FUNDS	<hr/> 732,914.70
	Total STATE FUNDS	<hr/> 74,506,673.36
FED	FEDERAL FUNDS	Amount
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10553 SCHOOL BREAKFAST PROGRAM	829,651.80
	10553 SNP SSO BREAKFAST	165,506.06
	10555 NATIONAL SCHOOL LUNCH PROGRAM	2,394,835.96
	10555 SNP SCA Funds	219,702.90
	10555 SNP SSO LUNCH	469,946.62
	10558 CACFP Cash in Lieu	0.00
	10558 CACFP Food	1,746.40
	10559 SFSP Meals	15,011.14
	10559 SFSP Sponsor Admin	2,330.65
	10560 STATE ADMINISTRATIVE EXPENSE FOR CHILD NUTRITION	0.00
	10579 CHILD NUTRITION DISCRETIONARY GRANT	24,826.56
	10579 SNP Equipment	0.00

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Revenue Detail

FED	FEDERAL FUNDS	Amount
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10582 FRESH FRUITS AND VEGETABLES	0.00
	10649 Pandemic EBT Administrative Costs	3,135.00
	10665 FEDERAL LAND USE (FOREST RESERVE)	16,267.06
	12112 FEDERAL LEASING OF LAND PAYMENTS	0.00
	17278 CTE High School Innovation	0.00
	21027 ARPA Pandemic Bonus	939,795.27
	21027 HVAC ARP-CSLFRF-COVID19	708,272.81
	21027 Incentive payments for Instructional positions ARPA	0.00
	21027 Workforce Readiness-Portsmouth City	0.00
	84002 Adult Literacy - Special Projects	0.00
	84002 Adult Literacy Services - Federal	0.00
	84002 Corrections and Institutions	0.00
	84002 IEL/Civics Grant	0.00
	84010 1003A Intensive Assistance	0.00
	84010 1003A School Improvement Grant - Title I	1,916,757.31
	84010 Funds For Delinquent Children - Basic	0.00
	84010 NCLB-Title I Part A-Improving Basic Programs	0.00
	84010 Title I - Local Education Agency	0.00
	84011 MIGRANT EDUCATION - STATE GRANT PROGRAMS (TITLE I, PART C)	0.00
	84013 TITLE I - NEGLECTED & DELINQUENT CHILDREN	0.00
	84027 2005 Section 611 E 2 B Requirements	0.00
	84027 611 Flow-through CEIS/CCEIS	0.00
	84027 IDEA - Part B 611 ARP - CEIS Flowthrough	0.00
	84027 IDEA - Part B 611 ARP Flowthrough	194,342.47
	84027 IDEA 611 FLOW-THORUGH SOP	0.00
	84027 IDEA 611 Flow-Through Regional Programs	0.00
	84027 IDEA 611 Flow-through	2,136,109.10
	84027 IDEA-Part B Section 611-Special Ed-Bullying Support	0.00
	84027 In-Kind VBPD Transition Grants	0.00
	84027 Innovative Grant	0.00
	84027 Instructional Support Tech Asst	0.00
	84027 Interpreter Training and Evaluation	0.00
	84027 Multisensory Reading Initiatives-Fall Activity	0.00
	84027 Parent Resource Centers	0.00
	84027 Special Education Program Improvement	0.00
	84027 Subrecipient Returns for IDEA - Part B	0.00
	84048 CTE - Federal Program Monitoring	0.00
	84048 CTE Resource Center Program Services	0.00
	84048 Perkins V CTE Secondary Programs	174,636.79
	84048 VDOE Perkins CTE Leadership Programs	0.00
	84048 VDOE Perkins Program Administration	0.00
	84144 CONSORTIUM INCENTIVE GRANTS	0.00
	84173 619-PreSchool CEIS/CCEIS	0.00
	84173 IDEA - Part B 619 ARP Flowthrough	4,399.94
	84173 IDEA - Part B Section 619 - Special Education Preschool	67,991.84
	84173 Preschool Handicapped Allocations	0.00
	84184 Mental Health Development Grant MHDG - Yr 3	0.00
	84184 Mental Health Developmental Grant MHDG	0.00
	84184 School Based Mental Health Services	0.00
	84184 VA School Mental Health Providers Recruitment & Retention	0.00
	84184 VA School Mental Health Providers Recruitment & Retention-Ye	0.00

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FED	FEDERAL FUNDS	Amount
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	84287 21ST CENTURY LEARNINGS CTRS (TITLE IV, PART B-21)	138,201.38
	84287 21st Century Learning Admin	0.00
	84358 RURAL AND LOW INCOME SCHOOLS (TITLE VI, PART B)	0.00
	84365 Immigrant and Youth State Grant	0.00
	84365 Language Acquisition State Grant	9,059.61
	84367 Title I - Part A Basic Programs NCLB	0.00
	84367 Title II - Part A	262,691.00
	84367 Title VI - Rural and Low-Income Schools for ESSA Transfer	0.00
	84377 1003 G SCHOOL IMPROVEMENT GRANT	0.00
	84424 English Language Acquisition for Unaccompanied Children for E	0.00
	84424 Title I - Part A Basic Programs NCLB for ESSA Transfer	0.00
	84424 Title II Part A - for ESSA Transfer	0.00
	84424 Title IV Part A Activities	0.00
	84424 Title IV Part A LEA	200,936.29
	84424 Title VI - Rural and Low-Income Schools for ESSA Transfer	0.00
	84425 CARES Act ESSERF - Bus Driver Incentive Grants	0.00
	84425 CARES Act ESSERF - Bus Driver Incentive Grants GEER	0.00
	84425 CARES Act ESSERF - ESSER II - SEL and Mental Health	0.00
	84425 CARES Act ESSERF - ESSER II - Unfinished Learning	0.00
	84425 CARES Act ESSERF - ESSER II - YR Schools and Summer	0.00
	84425 CARES Act ESSERF - ESSER III - Before and After School	0.00
	84425 CARES Act ESSERF - ESSER III - Division Allocations	4,505,979.64
	84425 CARES Act ESSERF - ESSER III - Summer School	0.00
	84425 CARES Act ESSERF - ESSER III - Unfinished Learning	0.00
	84425 CARES Act ESSERF - Educator Recruitment and Retention-TEAL	0.00
	84425 CARES Act ESSERF - Mentor Teacher ESSER Funding	0.00
	84425 CARES Act ESSERF - RIPE	0.00
	84425 CARES Act ESSERF Admin	0.00
	84425 CARES Act ESSERF LEA Activities	0.00
	84425 CARES Act ESSERF-Early Childhood Provisional Licensure Grant	0.00
	84425 CRRSA ESSER II	3,098,252.69
	84425 ESSER - Apprenticeship Program	0.00
	84425 ESSER - Cleaning Supplies	0.00
	84425 ESSER - Facilities Upgrade	0.00
	84425 ESSER - Instructional Delivery Supports	0.00
	84425 ESSER - SPED Student Support	0.00
	84425 ESSER - School-based Mental Health	0.00
	84425 ESSER - Special Education Services & Supports	0.00
	84425 ESSER - Summer Academic Academy	0.00
	84425 GEER - Wifi and Mifi Access	0.00
	84425 Postsecondary SPED Support	1,639,939.32
	90600 Federal Energy Regulation Commission Payments	0.00
	93354 COVID-19 Public Health Workforce	0.00
	93434 Preschool Dev B-5 Renewal 3	0.00
	93434 Preschool Development B-5	0.00
	93575 ARPA Stabilization/Contracts	0.00
	93575 ARPA Stabilization/Direct Grants	0.00
	93575 ARPA Stabilization/Personnel	0.00
	93575 CCDF/EC-Quality Grants	0.00
	93575 CCDF/Office of Child Care Licensing Personnel	0.00
	93575 CRRSA/Ed Incentive	0.00

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FED	FEDERAL FUNDS	Amount
	Total FEDERAL FUNDS PAID THROUGH THE STATE	20,140,325.61
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	68,671.93
	99999 OTHER FEDERAL FUNDS	562,582.24
	Total FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	631,254.17
	Total FEDERAL FUNDS	20,771,579.78
CC	CITY-COUNTY FUNDS	Amount
H	LOCAL APPROPRIATIONS	
	5105000 APPROPRIATIONS - OPERATIONS	37,467,190.07
	5105010 APPROPRIATIONS - CAPITAL OUTLAY	5,356,918.61
	5105020 APPROPRIATIONS - DEBT SERVICE	0.00
	Total LOCAL APPROPRIATIONS	42,824,108.68
I	DISTRICT FUNDS	
	1101010 DISTRICT LEVY - CAPITAL OUTLAY	0.00
	1101020 DISTRICT LEVY - DEBT SERVICE	0.00
	Total DISTRICT FUNDS	0.00
J	OTHER LOCAL FUNDS	
	1502010 RENTS	12,973.22
	1612010 TUITION PRIVATE SOURCE - DAY SCHOOL	0.00
	1612020 SPECIAL FEES FROM PUPILS	301,936.35
	1612030 SALE OF TEXTBOOKS	0.00
	1612040 SCHOOL FOOD SERVICE	1,064,001.84
	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	67,733.72
	1803010 REBATES & REFUNDS - SCHOOL BUS OPERATIONS	0.00
	1803020 REBATES & REFUNDS - OTHER MOTOR VEHICLE	0.00
	1803030 REBATES & REFUNDS - OTHER REBATES & REFUNDS	497,311.58
	1899030 DONATIONS, PRIVATE CONTRIBUTIONS & SPECIAL GIFTS	6,995.00
	1899050 SALE OF SUPPLIES	0.00
	1899070 SALE OF REAL ESTATE	69,606.44
	1899080 SALE OF SCHOOL BUSES	0.00
	1899090 SALE OF OTHER EQUIPMENT	17,145.49
	1899100 INSURANCE ADJUSTMENTS	7,757.61
	1899120 OTHER FUNDS	47,375.57
	1899200 ROYALTIES	0.00
	1899300 FINES AND FORFEITS	0.00
	1900110 E-RATE (UNIVERSAL SERVICE FUND)	1,012,919.16
	1901010 TUITION FROM ANOTHER COUNTY OR CITY	0.00
	1901020 OTHER PAYMENTS FROM ANOTHER COUNTY OR CITY	99,159.31

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Revenue Detail

CC	CITY-COUNTY FUNDS	Amount
	Total OTHER LOCAL FUNDS	<hr/> 3,204,915.29
K	LOANS, BONDS, AND INVESTMENTS	
	1501010 INTEREST ON BANK NOTES	5.42
	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/> 5.42
	Total CITY-COUNTY FUNDS	<hr/> 46,029,029.39
	Total All Revenues	<hr/> 141,307,282.53

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Expenditure Function Breakdown

61000	INSTRUCTION	Amount
61100	CLASSROOM INSTRUCTION	64,940,557.10
61200	INSTRUCTIONAL SUPPORT - STUDENT	3,653,872.82
61300	INSTRUCTIONAL SUPPORT - STAFF	6,577,215.64
61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION	7,228,006.00
Total 61000	INSTRUCTION	82,399,651.56
62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	Amount
62100	ADMINISTRATION	2,478,631.42
62200	ATTENDANCE & HEALTH SERVICES	3,598,043.11
Total 62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	6,076,674.53
63000	PUPIL TRANSPORTATION	Amount
63100	MANAGEMENT & DIRECTION	303,907.86
63200	VEHICLE OPERATION SERVICES	6,020,740.73
63300	MONITORING SERVICES	221,963.31
63400	VEHICLE MAINTENANCE SERVICES	2,089,447.39
63500	SCHOOL BUS REGULAR PURCHASE	0.00
63600	SCHOOL BUS LEASE PURCHASE	1,466,229.37
63700	OTHER VEHICLE & EQUIPMENT PURCHASE	348,935.50
Total 63000	PUPIL TRANSPORTATION	10,451,224.16
64000	OPERATION AND MAINTENANCE	Amount
64100	MANAGEMENT & DIRECTION	308,799.96
64200	BUILDING SERVICES	10,212,044.36
64300	GROUNDS SERVICES	9,110.00
64400	EQUIPMENT SERVICES	570,231.44
64500	VEHICLE SERVICES	60,779.30
64600	SECURITY SERVICES	624,481.88
64700	WAREHOUSE/DISTRIBUTION SERVICES	0.00
Total 64000	OPERATION AND MAINTENANCE	11,785,446.94
65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	Amount
65100	SCHOOL FOOD SERVICES	5,723,347.14
65200	ENTERPRISE OPERATIONS	0.00
65300	COMMUNITY SERVICES	0.00
Total 65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	5,723,347.14
66000	FACILITIES	Amount
66100	SITE ACQUISITIONS	0.00
66200	SITE IMPROVEMENTS	0.00
66300	ARCHITECTURE & ENGINEERING SERVICES	0.00

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Expenditure Function Breakdown

66000	FACILITIES	Amount
66400	EDUCATIONAL SPECIFICATIONS	0.00
66500	BUILDING ACQUISITION & CONSTRUCTION SERVICES	0.00
66600	BUILDING IMPROVEMENTS SERVICES	9,848,967.30
Total 66000	FACILITIES	9,848,967.30
67000	DEBT SERVICE AND FUND TRANSFERS	Amount
67100	DEBT SERVICE	0.00
67200	FUND TRANSFERS	0.00
67300	INTER-AGENCY FUND TRANSFERS	0.00
Total 67000	DEBT SERVICE AND FUND TRANSFERS	0.00
68000	TECHNOLOGY	Amount
68100	CLASSROOM INSTRUCTION	2,251,659.44
68200	INSTRUCTIONAL SUPPORT	5,504,010.07
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	7,755,669.51
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	0.00
	Total All Expenditures	134,040,981.14

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Breakout of Classroom Instruction Expenditures

		FY 2023	FY 2022	Variance
61100	CLASSROOM INSTRUCTION			
2	ELEMENTARY			
1	REGULAR	29,256,118.29	26,593,458.44	2,662,659.85
2	SPECIAL	7,575,621.85	7,354,490.50	221,131.35
3	VOCATIONAL	0.00	0.00	0.00
4	GIFTED	493,323.60	377,933.51	115,390.09
5	OTHER	0.00	0.00	0.00
	Total Cost Center 2	<u>37,325,063.74</u>	<u>34,325,882.45</u>	<u>2,999,181.29</u>
3	SECONDARY			
1	REGULAR	16,716,136.79	17,059,773.73	(343,636.94)
2	SPECIAL	4,918,703.98	5,627,422.95	(708,718.97)
3	VOCATIONAL	2,922,961.83	2,632,046.54	290,915.29
4	GIFTED	370,396.47	373,956.87	(3,560.40)
5	OTHER	943,206.29	862,902.26	80,304.03
	Total Cost Center 3	<u>25,871,405.36</u>	<u>26,556,102.35</u>	<u>(684,696.99)</u>
9	DISTRICT WIDE			
6	NON-REMEDIAL SUMMER	0.00	0.00	0.00
7	ADULT	91,214.33	85,114.16	6,100.17
8	PRE-KINDERGARTEN	1,431,809.71	1,160,130.76	271,678.95
9	NON LEA PROGRAMS	8,723.04	7,720.78	1,002.26
10	NONREGULAR DAY	0.00	0.00	0.00
11	REMEDIAL SUMMER	212,340.92	745,230.80	(532,889.88)
	Total Cost Center 9	<u>1,744,088.00</u>	<u>1,998,196.50</u>	<u>(254,108.50)</u>
	Total Function 61100	<u>64,940,557.10</u>	<u>62,880,181.30</u>	<u>2,060,375.80</u>
61200	INSTRUCTIONAL SUPPORT - STUDENT			
2	ELEMENTARY			
1	REGULAR	1,523,624.22	1,450,749.62	72,874.60
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>1,523,624.22</u>	<u>1,450,749.62</u>	<u>72,874.60</u>
3	SECONDARY			
1	REGULAR	2,074,211.40	1,953,919.84	120,291.56
2	SPECIAL	0.00	0.00	0.00
3	VOCATIONAL	56,037.20	59,866.35	(3,829.15)
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>2,130,248.60</u>	<u>2,013,786.19</u>	<u>116,462.41</u>
	Total Function 61200	<u>3,653,872.82</u>	<u>3,464,535.81</u>	<u>189,337.01</u>
61300	INSTRUCTIONAL SUPPORT - STAFF			
2	ELEMENTARY			
1	REGULAR	2,288,000.63	2,123,933.76	164,066.87
2	SPECIAL	927,221.79	762,539.84	164,681.95
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>3,215,222.42</u>	<u>2,886,473.60</u>	<u>328,748.82</u>
3	SECONDARY			
1	REGULAR	1,851,831.27	1,773,027.58	78,803.69
2	SPECIAL	1,180,100.44	970,505.31	209,595.13
3	VOCATIONAL	115,187.36	85,061.13	30,126.23
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>3,147,119.07</u>	<u>2,828,594.02</u>	<u>318,525.05</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	214,874.15	302,440.11	(87,565.96)
	Total Cost Center 9	<u>214,874.15</u>	<u>302,440.11</u>	<u>(87,565.96)</u>
	Total Function 61300	<u>6,577,215.64</u>	<u>6,017,507.73</u>	<u>559,707.91</u>

61400 INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION

2	ELEMENTARY			
1	REGULAR	4,420,635.22	3,878,489.79	542,145.43
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>4,420,635.22</u>	<u>3,878,489.79</u>	<u>542,145.43</u>
3	SECONDARY			
1	REGULAR	2,583,406.32	2,421,430.95	161,975.37
2	SPECIAL	0.00	0.00	0.00
3	VOCATIONAL	223,964.46	211,316.06	12,648.40
4	GIFTED	0.00	0.00	0.00
5	OTHER	0.00	0.00	0.00
	Total Cost Center 3	<u>2,807,370.78</u>	<u>2,632,747.01</u>	<u>174,623.77</u>
	Total Function 61400	<u>7,228,006.00</u>	<u>6,511,236.80</u>	<u>716,769.20</u>
	Total Expenditures - Classroom Instruction	<u><u>82,399,651.56</u></u>	<u><u>78,873,461.64</u></u>	<u><u>3,526,189.92</u></u>

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FTE Detail

61100	CLASSROOM INSTRUCTION	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	402.45
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	133.31
1520	SUBSTITUTE SALARIES AND WAGES	23.71
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	286.91
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	43.87
1520	SUBSTITUTE SALARIES AND WAGES	21.25
9	DISTRICT WIDE	
1120	INSTRUCTIONAL SALARIES AND WAGES	17.69
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	14.23
61210	GUIDANCE SERVICES	FTE
2	ELEMENTARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	0.15
1120	INSTRUCTIONAL SALARIES AND WAGES	16.00
3	SECONDARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	0.20
1120	INSTRUCTIONAL SALARIES AND WAGES	14.31
1140	TECHNICAL SALARIES AND WAGES	7.02
1150	CLERICAL SALARIES AND WAGES	5.02
61220	SCHOOL SOCIAL WORKER SERVICES	FTE
2	ELEMENTARY	
1130	OTHER PROFESSIONAL SALARIES AND WAGES	1.72
1150	CLERICAL SALARIES AND WAGES	1.68
3	SECONDARY	
1130	OTHER PROFESSIONAL SALARIES AND WAGES	2.20
1150	CLERICAL SALARIES AND WAGES	1.68
61230	HOMEBOUND INSTRUCTION	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	0.15
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	0.19
61310	IMPROVEMENT OF INSTRUCTION	FTE
2	ELEMENTARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	2.60
1120	INSTRUCTIONAL SALARIES AND WAGES	12.50
1140	TECHNICAL SALARIES AND WAGES	2.53
1150	CLERICAL SALARIES AND WAGES	3.36
3	SECONDARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	3.60
1120	INSTRUCTIONAL SALARIES AND WAGES	12.50
1140	TECHNICAL SALARIES AND WAGES	3.22

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FTE Detail

61310	IMPROVEMENT OF INSTRUCTION	FTE
3	SECONDARY	
1150	CLERICAL SALARIES AND WAGES	3.36
9	DISTRICT WIDE	
1120	INSTRUCTIONAL SALARIES AND WAGES	2.00
61320	MEDIA SERVICES	FTE
2	ELEMENTARY	
1122	LIBRARIAN SALARIES AND WAGES	13.51
1140	TECHNICAL SALARIES AND WAGES	0.72
3	SECONDARY	
1122	LIBRARIAN SALARIES AND WAGES	3.99
1140	TECHNICAL SALARIES AND WAGES	3.36
61410	OFFICE OF THE PRINCIPAL	FTE
2	ELEMENTARY	
1126	PRINCIPAL SALARIES AND WAGES	15.06
1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	6.92
1150	CLERICAL SALARIES AND WAGES	33.50
3	SECONDARY	
1126	PRINCIPAL SALARIES AND WAGES	5.99
1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	8.98
1150	CLERICAL SALARIES AND WAGES	18.48
62100	ADMINISTRATION	FTE
9	DISTRICT WIDE	
1110	ADMINISTRATIVE SALARIES AND WAGES	2.00
1111	BOARD MEMBERS SALARIES AND WAGES	7.00
1112	SUPERINTENDENT SALARIES AND WAGES	1.00
1113	ASSISTANT SUPERINTENDENT SALARIES AND WAGES	1.77
1130	OTHER PROFESSIONAL SALARIES AND WAGES	5.03
1150	CLERICAL SALARIES AND WAGES	5.26
62200	ATTENDANCE & HEALTH SERVICES	FTE
9	DISTRICT WIDE	
1110	ADMINISTRATIVE SALARIES AND WAGES	1.00
1130	OTHER PROFESSIONAL SALARIES AND WAGES	11.00
1131	LICENSED SCHOOL NURSE SALARIES AND WAGES	20.00
1132	ATTENDANCE & HEALTH, PSYCHOLOGIST	9.00
1140	TECHNICAL SALARIES AND WAGES	8.00
63000	PUPIL TRANSPORTATION	FTE
9	DISTRICT WIDE	
1110	ADMINISTRATIVE SALARIES AND WAGES	1.00
1130	OTHER PROFESSIONAL SALARIES AND WAGES	0.83
1150	CLERICAL SALARIES AND WAGES	2.58
1160	TRADES SALARIES AND WAGES	8.26
1170	OPERATIVE SALARIES AND WAGES	141.94

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FTE Detail

63000	PUPIL TRANSPORTATION		FTE
9	DISTRICT WIDE		
1190	SERVICE SALARIES AND WAGES		16.00
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		81.00
65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS		FTE
9	DISTRICT WIDE		
1110	ADMINISTRATIVE SALARIES AND WAGES		1.00
1130	OTHER PROFESSIONAL SALARIES AND WAGES		1.00
1150	CLERICAL SALARIES AND WAGES		1.00
1170	OPERATIVE SALARIES AND WAGES		89.90
68000	TECHNOLOGY		FTE
9	DISTRICT WIDE		
1110	ADMINISTRATIVE SALARIES AND WAGES		1.00
1141	TECHNICAL SUPPORT		18.75
68100	CLASSROOM INSTRUCTION		FTE
9	DISTRICT WIDE		
1120	INSTRUCTIONAL SALARIES AND WAGES		25.50

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Detailed Average Salary Calculation

FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
2-61100-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61100-2-1-1120		17,667,436.31	
61100-2-1-1620		123,979.49	
61100-2-2-1120		3,068,682.85	
61100-2-2-1620		685.53	
61100-2-4-1120		358,927.71	
	402.45	21,219,711.89	52,726
2-61100-1151			
INSTRUCTIONAL CLASSROOM - TEACHER AIDES			
61100-2-1-1151		918,194.33	
61100-2-2-1151		1,889,230.76	
	133.31	2,807,425.09	21,059
2-61100-1520			
SUBSTITUTE SALARIES AND WAGES			
61100-2-1-1520		456,550.98	
	23.71	456,550.98	19,256
3-61100-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61100-3-1-1120		10,010,953.28	
61100-3-1-1620		243,174.64	
61100-3-2-1120		2,274,741.34	
61100-3-2-1620		876.04	
61100-3-3-1120		1,831,596.05	
61100-3-5-1620		835,563.92	
	286.91	15,196,905.27	52,967
3-61100-1151			
INSTRUCTIONAL CLASSROOM - TEACHER AIDES			
61100-3-1-1151		93,280.76	
61100-3-2-1151		781,986.54	
61100-3-3-1151		51,640.08	
	43.87	926,907.38	21,129
3-61100-1520			
SUBSTITUTE SALARIES AND WAGES			
61100-3-1-1520		393,565.61	
61100-3-3-1520		15,570.49	
	21.25	409,136.10	19,253

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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			66,735.68	
61100-9-8-1120			645,654.55	
61100-9-9-1120			5,970.12	
61100-9-11-1620			132,921.70	
		17.69	851,282.05	48,122
9-61100-1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES			
61100-9-8-1151			309,121.12	
		14.23	309,121.12	21,723
2-61210-1110	ADMINISTRATIVE SALARIES AND WAGES			
61210-2-1-1110			17,984.28	
		0.15	17,984.28	119,895
2-61210-1120	INSTRUCTIONAL SALARIES AND WAGES			
61210-2-1-1120			921,188.59	
		16.00	921,188.59	57,574
3-61210-1110	ADMINISTRATIVE SALARIES AND WAGES			
61210-3-1-1110			22,982.16	
		0.20	22,982.16	114,911
3-61210-1120	INSTRUCTIONAL SALARIES AND WAGES			
61210-3-1-1120			760,405.74	
61210-3-3-1120			42,520.36	
		14.31	802,926.10	56,109
3-61210-1140	TECHNICAL SALARIES AND WAGES			
61210-3-1-1140			343,201.54	
		7.02	343,201.54	48,889
3-61210-1150	CLERICAL SALARIES AND WAGES			
61210-3-1-1150			196,462.12	
		5.02	196,462.12	39,136
2-61220-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
61220-2-1-1130			91,131.89	
		1.72	91,131.89	52,984
2-61220-1150	CLERICAL SALARIES AND WAGES			
61220-2-1-1150			34,542.24	
		1.68	34,542.24	20,561

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FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
3-61220-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
61220-3-1-1130			115,986.04	
		2.20	115,986.04	52,721
3-61220-1150	CLERICAL SALARIES AND WAGES			
61220-3-1-1150			43,962.84	
		1.68	43,962.84	26,168
2-61230-1120	INSTRUCTIONAL SALARIES AND WAGES			
61230-2-1-1120			6,985.73	
		0.15	6,985.73	46,572
3-61230-1120	INSTRUCTIONAL SALARIES AND WAGES			
61230-3-1-1120			8,890.92	
		0.19	8,890.92	46,794
2-61310-1110	ADMINISTRATIVE SALARIES AND WAGES			
61310-2-1-1110			194,657.60	
61310-2-2-1110			44,131.14	
		2.60	238,788.74	91,842
2-61310-1120	INSTRUCTIONAL SALARIES AND WAGES			
61310-2-1-1120			297,635.91	
61310-2-2-1120			419,333.34	
		12.50	716,969.25	57,358
2-61310-1140	TECHNICAL SALARIES AND WAGES			
61310-2-1-1140			330.00	
61310-2-2-1140			187,056.26	
		2.53	187,386.26	74,066
2-61310-1150	CLERICAL SALARIES AND WAGES			
61310-2-1-1150			96,236.37	
61310-2-2-1150			18,353.11	
		3.36	114,589.48	34,104
3-61310-1110	ADMINISTRATIVE SALARIES AND WAGES			
61310-3-1-1110			247,746.04	
61310-3-2-1110			56,166.90	
61310-3-3-1110			83,213.04	
		3.60	387,125.98	107,535

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Detailed Average Salary Calculation

FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
3-61310-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61310-3-1-1120		378,809.33	
61310-3-2-1120		533,696.97	
	12.50	912,506.30	73,001
3-61310-1140			
TECHNICAL SALARIES AND WAGES			
61310-3-1-1140		420.00	
61310-3-2-1140		238,071.60	
	3.22	238,491.60	74,066
3-61310-1150			
CLERICAL SALARIES AND WAGES			
61310-3-1-1150		122,482.66	
61310-3-2-1150		23,358.50	
	3.36	145,841.16	43,405
9-61310-1120			
INSTRUCTIONAL SALARIES AND WAGES			
61310-9-11-1120		160,137.44	
	2.00	160,137.44	80,069
2-61320-1122			
LIBRARIAN SALARIES AND WAGES			
61320-2-1-1122		793,169.08	
	13.51	793,169.08	58,710
2-61320-1140			
TECHNICAL SALARIES AND WAGES			
61320-2-1-1140		13,567.74	
	0.72	13,567.74	18,844
3-61320-1122			
LIBRARIAN SALARIES AND WAGES			
61320-3-1-1122		251,682.65	
	3.99	251,682.65	63,078
3-61320-1140			
TECHNICAL SALARIES AND WAGES			
61320-3-1-1140		69,946.01	
	3.36	69,946.01	20,817
2-61410-1126			
PRINCIPAL SALARIES AND WAGES			
61410-2-1-1126		1,429,248.62	
	15.06	1,429,248.62	94,904
2-61410-1127			
ASSISTANT PRINCIPAL SALARIES AND WAGES			
61410-2-1-1127		509,075.77	
	6.92	509,075.77	73,566

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Detailed Average Salary Calculation

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
2-61410-1150	CLERICAL SALARIES AND WAGES			
61410-2-1-1150			1,196,452.55	
		33.50	1,196,452.55	35,715
3-61410-1126	PRINCIPAL SALARIES AND WAGES			
61410-3-1-1126			481,361.76	
61410-3-3-1126			101,900.04	
		5.99	583,261.80	97,373
3-61410-1127	ASSISTANT PRINCIPAL SALARIES AND WAGES			
61410-3-1-1127			747,979.37	
		8.98	747,979.37	83,294
3-61410-1150	CLERICAL SALARIES AND WAGES			
61410-3-1-1150			620,284.15	
61410-3-3-1150			57,597.84	
		18.48	677,881.99	36,682
9-62100-1110	ADMINISTRATIVE SALARIES AND WAGES			
62140-9-0-1110			119,989.67	
62160-9-0-1110			152,613.79	
		2.00	272,603.46	136,302
9-62100-1111	BOARD MEMBERS SALARIES AND WAGES			
62110-9-0-1111			30,799.74	
		7.00	30,799.74	4,400
9-62100-1112	SUPERINTENDENT SALARIES AND WAGES			
62120-9-0-1112			196,305.75	
		1.00	196,305.75	196,306
9-62100-1113	ASSISTANT SUPERINTENDENT SALARIES AND WAGES			
62120-9-0-1113			265,746.54	
		1.77	265,746.54	150,139
9-62100-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
62130-9-0-1130			94,353.47	
62140-9-0-1130			80,364.32	
62160-9-0-1130			228,482.50	
		5.03	403,200.29	80,159

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FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
9-62100-1150	CLERICAL SALARIES AND WAGES			
62110-9-0-1150			4,998.45	
62140-9-0-1150			134,265.00	
62160-9-0-1150			125,015.10	
		5.26	264,278.55	50,243
9-62200-1110	ADMINISTRATIVE SALARIES AND WAGES			
62220-9-0-1110			97,032.00	
		1.00	97,032.00	97,032
9-62200-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
62230-9-0-1130			419,895.89	
		11.00	419,895.89	38,172
9-62200-1131	LICENSED SCHOOL NURSE SALARIES AND WAGES			
62220-9-0-1131			968,561.07	
		20.00	968,561.07	48,428
9-62200-1132	ATTENDANCE & HEALTH, PSYCHOLOGIST			
62230-9-0-1132			706,675.79	
		9.00	706,675.79	78,520
9-62200-1140	TECHNICAL SALARIES AND WAGES			
62230-9-0-1140			246,987.36	
		8.00	246,987.36	30,873
9-63000-1110	ADMINISTRATIVE SALARIES AND WAGES			
63100-9-0-1110			83,325.48	
		1.00	83,325.48	83,325
9-63000-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
63100-9-0-1130			40,640.02	
		0.83	40,640.02	48,964
9-63000-1150	CLERICAL SALARIES AND WAGES			
63100-9-0-1150			92,797.85	
		2.58	92,797.85	35,968
9-63000-1160	TRADES SALARIES AND WAGES			
63200-9-0-1160			11,122.09	
63400-9-0-1160			362,256.40	
		8.26	373,378.49	45,203

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Detailed Average Salary Calculation

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
9-63000-1170	OPERATIVE SALARIES AND WAGES			
63200-9-0-1170			4,277,863.69	
		141.94	4,277,863.69	30,139
9-63000-1190	SERVICE SALARIES AND WAGES			
63300-9-0-1190			206,201.34	
		16.00	206,201.34	12,888
9-64000-1110	ADMINISTRATIVE SALARIES AND WAGES			
64100-9-0-1110			98,613.00	
64600-9-0-1110			82,493.04	
		2.00	181,106.04	90,553
9-64000-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
64100-9-0-1130			72,405.00	
		1.00	72,405.00	72,405
9-64000-1150	CLERICAL SALARIES AND WAGES			
64100-9-0-1150			50,596.04	
		1.00	50,596.04	50,596
9-64000-1160	TRADES SALARIES AND WAGES			
64200-9-0-1160			794,423.05	
		16.00	794,423.05	49,651
9-64000-1190	SERVICE SALARIES AND WAGES			
64200-9-0-1190			2,609,868.60	
		81.00	2,609,868.60	32,221
9-65000-1110	ADMINISTRATIVE SALARIES AND WAGES			
65100-9-0-1110			86,631.96	
		1.00	86,631.96	86,632
9-65000-1130	OTHER PROFESSIONAL SALARIES AND WAGES			
65100-9-0-1130			51,549.96	
		1.00	51,549.96	51,550
9-65000-1150	CLERICAL SALARIES AND WAGES			
65100-9-0-1150			44,280.80	
		1.00	44,280.80	44,281
9-65000-1170	OPERATIVE SALARIES AND WAGES			
65100-9-0-1170			1,776,008.28	
		89.90	1,776,008.28	19,755

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Detailed Average Salary Calculation

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
9-68000-1110	ADMINISTRATIVE SALARIES AND WAGES			
68200-9-0-1110			119,901.96	
		<u>1.00</u>	<u>119,901.96</u>	<u>119,902</u>
9-68000-1141	TECHNICAL SUPPORT			
68200-9-0-1141			941,472.49	
		<u>18.75</u>	<u>941,472.49</u>	<u>50,212</u>
9-68100-1120	INSTRUCTIONAL SALARIES AND WAGES			
68100-9-0-1120			1,467,272.22	
		<u>25.50</u>	<u>1,467,272.22</u>	<u>57,540</u>

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Fiduciary Funds Amounts

GASB 84

Funds Received	Funds Spent
2,433,850.01	2,394,610.50

Schedule A

**Report of Federal, State, and Local Funds Expended for
Special Education and Related Services
Fiscal Year 2023**

Fund Source	Special Education Expenditures	Related Service Expenditures	Total
FEDERAL FUNDS	2,361,264.37	0.00	2,361,264.37
STATE FUNDS	4,051,614.86	0.00	4,051,614.86
CITY-COUNTY FUNDS	11,421,513.43	0.00	11,421,513.43
		Grand Total:	17,834,392.66

Schedule B

**Itemized Expenditures by Disability Category
(Distribution of Grant Total from Schedule A)
for Fiscal Year 2023**

**Unduplicated, Serving,
Age 0-22,
December 1, 2022
Child Count**

Expenditures	Disability Category		Per Pupil Expenditure
300,357.14	1. Hearing Impairments	8	37,544.64
3,718,486.36	2. Speech or Language Impairments	187	19,884.95
140,859.28	3. Visual Impairments	4	35,214.82
1,044,130.90	4. Emotional Disturbance	71	14,706.07
61,380.42	5. Orthopedic Impairments	4	15,345.11
3,790,240.88	6. Other Health Impairments	247	15,345.10
4,470,644.98	7. Specific Learning Disabilities	304	14,706.07
0.00	8. Deaf-Blindness	0	N/A
400,981.89	9. Multiple Disabilities	23	17,434.00
1,377,285.62	10. Autism	79	17,434.00
44,118.21	11. Traumatic Brain Injured	3	14,706.07
1,058,812.23	12. Developmental Delay	69	15,345.10
1,427,094.75	13. Intellectual Disabilities	93	15,345.10
0.00	14. Support Services	0	N/A
17,834,392.66	Grand Total (Must equal grand total in Schedule A)		

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010 Bedford County Public Schools

**Schedule C
School Nurse Staffing
Fiscal Year 2023**

School Nurse Full-time Equivalent Position	7.52	hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position	199.35	days employed per year (Per FTE)
Total School Nurse Hours provided to students by Local Health Department Nurses in the 2022-2023 School Year	.00	
State Funded (non-DOE) Local Health Department Hours provided to students by Local Health Department Nurses in the 2022-2023 School Year	.00	
Locally Funded (including DOE) School Nurse Hours provided to students by Local Health Department Nurses in the 2022-2023 School Year	.00	

**Schedule D
Employer Health Care Costs Per Employee
Fiscal Year 2023**

	Employee	Employee + 1	Family
FY 2023 Employer Cost per Employee:	7,205.46	10,040.57	13,621.28
FY 2023 Employee Participation Count:	732.00	232.00	144.00

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**010 Bedford County Public Schools
Schedule E**

Required Local Effort Fiscal Year 2023

SECTION 1: Qualifying Expenditures for Operations

A. Total Expenditures for Fiscal Year 2023	134,040,981.14
(Less) Excluded Capital Expenditures:	
1. Capital Outlay Additions (All Functions; Objects 8200 through 8230)	(351,994.93)
2. Facilities - Capital Outlay Replacements (Function 66000 and Sub-Functions 68800 and 69800; Objects 8100 through 8130)	(9,788,987.90)
3. Debt Service (Functions 67100, 68900, and 69900: Objects 4000 through 9300)	0.00
(Less) School Nutrition, Enterprise & Community Services (Sub-Functions 65100, 65200, 65300, 68700, and 69700; All Objects - excluding Objects 8200 through 8230)	(5,371,352.21)
(Less) Excluded Intra-Fund Transfers (Sub-Function 67200 and 69900; Object 9400 and 9800)	0.00
(Less) Excluded Inter-Fund Transfers (Sub-Function 67300; Object 9600)	0.00
(Less) Excluded Inter-Fund Transfers (Function 67300, Objects 9700, 9710, 9720, 9730, 9740)	0.00
(Less) Excluded Programs (Programs 6, 7, 8, 9, and 10) -excluding Object 8200	(1,531,747.08)
Total Excluded Expenditures	(17,044,082.12)

SECTION 2: Adjustment for State Funds

(Less) Sales Tax	(15,854,947.55)
(Less) Other State Funds	(57,536,524.53)
(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	4,260,956.00
(Plus) Sum of Debt Service Expenditures Paid From State Funds	0.00
Total Excluded State Revenues	(69,130,516.08)

SECTION 3: Adjustment for Federal Funds

(Less) Federal Funds	(16,600,456.47)
(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	6,640,067.54
Total Excluded Federal Revenues	(9,960,388.93)

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SECTION 4: Adjustment for Other Local Revenue

(Less) Tuition and Other Payments from Another City or County	(99,159.31)
(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

(99,159.31)

SECTION 5: Verify Required Local Effort

Net Local Expenditures for Operations:	37,806,834.70
FY 2023 Required Local Effort for SOQ Accounts:*	19,954,056.00

Bedford County has met FY 2023 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 2023)

From Schedule E.1: Required Local Effort

Net Local Expenditures for Operations	37,806,834.70
FINAL FY 2023 Local Effort for SOQ Accounts	19,954,056.00
FINAL FY 2023 Local Expenditures for Operations in Excess of Required Local Effort Available for Required Local Match	17,852,778.70

SECTION 1: Total Funds Available to Meet Local Match Requirements

TOTAL Funds Available for Incentive and Lottery Funded Programs (Local Matches)	20,281,661.70
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SECTION 2: Calculation of Required Local Match Compliance for Incentive and Lottery Funded Accounts

Estimated FY 2023 Required Local Match for <u>Lottery Funded</u> Programs:	FY 2023 Required Local Match	Local Matching Funds Available
Virginia Preschool Initiative	368,096.00	1,431,809.71
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		423,696.71
In-kind contribution toward Required Local Match for VPI		222,031.00
<u>Description of In-kind services provided:</u>		
Resource Teachers, Clerical, Principal, Nurse, Custodial, Materials and Utilities		
Math and Reading Specialists Initiative	0.00	20,281,661.70
Early Reading Specialists Initiative	0.00	20,281,661.70
At-Risk	879,120.00	19,402,541.70
K-3 Primary Class Size Reduction	408,280.00	18,994,261.70
Compensation Supplement	894,630.00	18,099,631.70
Virginia Preschool Initiative - Additional Programs (ED4)	91,631.00	18,008,000.70
Infrastructure and Operations Per Pupil Fund	1,107,638.00	16,900,362.70

Sufficient Local Funds Appropriated to meet FY 2023 Required Match

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**010 Bedford County Public Schools
Schedule G
Capital Outlay Expenditures by Fund Source
Fiscal Year 2023**

Total Expenditures in Object Codes 8100, 8110, 8120, and 8130 (Functions 66100-66600, 68800, and 69800):	9,788,987.90
(Objects 8100, 8110, 8120, & 8130) paid from Federal Funds:	6,310,317.71
(Objects 8100, 8110, 8120, & 8130) paid from State Funds:	4,260,956.00
(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:	(782,285.81)
Total Expenditures in Object Codes 8200-8230 (all functions):	351,994.93
(Objects 8200, 8210, 8220, & 8230) paid from Federal Funds:	329,749.83
(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)	0.00
(Objects 8200, 8210, 8220, & 8230) paid from Local Funds:	22,245.10
Total Expenditures in Sub-Function 67100 (Debt Service and Capital Lease Expenditures)	
The amount of total expenditures submitted in Sub-Function 67100 paid from State Funds:	0.00
The amount of total expenditures calculated for Sub-Function 67100 paid from Local Funds:	

**Schedule H
Survey on Textbook Revenues and Expenditures
Fiscal Year 2023**

I. Textbook Revenues	Actual FY 2023	Budgeted FY 2024
A. Beginning of Year Balances	1,741,885.82	1,010,489.37
B. State SOQ and Lottery Textbook Funds	795,898.00	796,901.00
C. Other State Funds	0.00	0.00
D. Local Funds	100,000.00	200,000.00
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	2,660,100.08	996,901.00
B. Object code 6030(Instructional Materials), Sub-Functions 61100,61210,61230,61320 and 69000 on the ASR	288,356.67	122,397.00
C. Object code 6040(Technology-Software/On-line Content), Sub-Functions 68100, 68200, and 69000 on the ASR	809,449.36	0.00

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**010 Bedford County Public Schools
Schedule I: Salary Survey, Fiscal Year 2023**

Compensation for Teaching Personnel	Actual FY 2023	Budgeted FY 2024
Total Compensation for Elementary Teaching Personnel	22,941,055.29	22,972,277.00
Total Compensation for Secondary Teaching Personnel	16,260,404.94	17,912,685.00
Total Compensation for District Teaching Personnel	1,467,272.22	0.00
Total Compensation for Teaching Personnel	40,668,732.45	40,884,962.00

Number of Classroom Teachers

Total Elementary FTE Classroom Teachers	402.60	410.56
Total Secondary FTE Classroom Teachers	287.10	286.72
Total District FTE Classroom Teachers	25.50	0.00
Total Number of FTE Classroom Teachers	715.20	697.28

Number of FTE Librarians and Guidance Counselors

Total Elementary FTE Librarians and Guidance Counselors	29.51	33.75
Total Secondary FTE Librarians and Guidance Counselors	18.30	17.40
Total District FTE Librarians and Guidance Counselors	0.00	0.00
Total Number of FTE Librarians and Guidance Counselors	47.81	51.15

Calculated Average Salary for Classroom Teachers	53,300.39	54,627.64
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Compensation for Principals

Actual FY 2023

Budgeted FY 2024

Total Compensation for Elementary Principals	1,429,248.62	1,425,116.00
Total Compensation for Secondary Principals	583,261.80	505,431.00
Total Compensation for District Principals	0.00	0.00
Total Compensation for Principals	2,012,510.42	1,930,547.00

Number of FTE Principals

Total Elementary FTE Principals	15.06	15.01
Total Secondary FTE Principals	5.99	5.99
Total District FTE Principals	0.00	0.00
Total Number of FTE Principals	21.05	21.00

Calculated Average Salary for Principals	95,606.20	91,930.81
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Compensation for Assistant Principals

Actual FY 2023

Budgeted FY 2024

Total Compensation for Elementary Assistant Principals	509,075.77	421,633.00
Total Compensation for Secondary Assistant Principals	747,979.37	891,395.00
Total Compensation for District Assistant Principals	0.00	0.00
Total Compensation for Assistant Principals	1,257,055.14	1,313,028.00

Number of FTE Assistant Principals

Total Elementary FTE Assistant Principals	6.92	7.02
Total Secondary FTE Assistant Principals	8.98	8.98
Total District FTE Assistant Principals	0.00	0.00
Total Number of FTE Assistant Principals	15.90	16.00

Calculated Average Salary for Assistant Principals	79,060.07	82,064.25
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Section D: Action taken to improve teacher's salaries

5% Increase

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010 Bedford County Public Schools
Schedule J

Elementary, Secondary, Districtwide Breakout of Functions 68100 & 68200 - Object 1120
Fiscal Year 2023

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

	Expenditures	FTEs	Average Salary
Elementary	0.00	0.00	0.00
Secondary	0.00	0.00	0.00
District Wide	1,467,272.22	25.50	57,540.00

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 2023 vs. Adjusted 2022

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

	Preliminary FY 2023 (includes Pre-K)	Final FY 2022 (includes Pre-K)
1a. Expenditures for operations:	\$123,891,275	\$115,717,614
1b. Less tuition from another county or city (revenue 1901010 and 1901020):	\$99,159	\$85,337
1c. Plus State revenues to divisions participating in regional programs:		
Alternative Education	\$74,817	\$71,768
Academic Year Governor's School	\$182,212	\$166,651
1d. Total expenditures for operations:	\$124,049,145	\$115,870,696
2a. Less State Revenues:	\$58,582,642	\$48,738,945
2b. Plus the sum of all Beginning-Year Balances from State funds:	\$0	\$0
2c. Plus state revenues to divisions..		
Alternative Education	\$74,817	\$71,768
Academic Year Governor's School	\$182,212	\$166,651
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):	\$4,260,956	\$0
Academic Year Governor's School	\$54,578,715	\$48,977,364
2g. State Per Pupil Amount:	\$6,036	\$5,457
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	\$15,854,948	\$17,582,890
3b. State Sales Tax Per Pupil Amount:	\$1,753	\$1,959
4a. Less Federal Revenues:	\$20,771,580	\$20,112,372
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):	\$6,640,068	\$7,024,690
4e. Total Federal Expenditures for Operations:	\$14,131,512	\$13,087,682
4f. Federal Per Pupil Amount:	\$1,563	\$1,458
5a. Total Local Expenditures for Operations:	\$39,483,970	\$36,222,761
5b. Local Per Pupil Amount:	\$4,367	\$4,036
6a. Total Expenditures for Operations:	\$124,049,145	\$115,870,696
6b. Total Per Pupil Amount:	\$13,719	\$12,911
7. End-Of-Year Average Daily Membership:	9,042.21	8,974.64

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010 Bedford County Public Schools

Supplemental Schedule K (Continued)

<u>ESEA Maintenance of Effort Calculations</u>	Preliminary FY 2023	Final FY 2022
6a. Total Expenditures for Operations:	\$109,917,633	\$102,783,015
Community Services Expenditures (Function 65300, all Objects except 8200)	\$0	\$0
Pre-kindergarten Expenditures (Program 8) from State & Local Sources	\$1,431,810	\$1,160,131
Total State and Local Expenditures (excludes community services and Pre-K expenditures)	\$108,485,823	\$101,622,884
Total State and Local Expenditures - As a Percentage of Previous Year	106.75 %	102.54 %
End-Of-Year Average Daily Membership excluding Pre-K	8,800.49	8,766.53
State and Local Per Pupil Expenditures	\$12,327	\$11,592
State and Local Per Pupil Expenditures - As a Percentage of Previous Year	106.34 %	105.01 %

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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 2023**

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 2023	FY 2022	% Variance
Total Instructional Expenditures (numerator)	\$70,608,386	\$69,314,744	1.87%
Total SOQ-Recognized Expenditures (denominator)	\$112,533,834	\$107,198,180	4.98%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu..	62.74%	64.66%	(1.92%)

INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$37,477,346	\$36,394,352	3.0%
Instructional Aide Salaries	\$3,734,332	\$3,308,974	12.9%
Guidance Counselor Salaries	\$1,724,115	\$1,727,552	(0.2%)
Principal Salaries	\$2,012,510	\$1,933,886	4.1%
Assistant Principal Salaries	\$1,257,055	\$1,142,308	10.0%
Textbooks	\$5,695,262	\$6,125,053	(7.0%)
Fringe Expenditures (Excluding Health Care Premium)	\$11,745,951	\$11,299,129	4.0%
Health Care Costs	\$5,724,282	\$5,644,545	1.4%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$661,187	\$598,156	10.5%
Purchased Services - Instructional	\$364,005	\$395,626	(8.0%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$212,341	\$745,162	(71.5%)
TOTAL INSTRUCTIONAL EXPENDITURES	\$70,608,386	\$69,314,744	1.9%

SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Support Salaries	\$14,679,265	\$13,277,680	10.6%
Fringe Expenditures (Excluding Health Care Premium)	\$4,012,706	\$3,615,615	11.0%
Health Care Costs	\$2,409,548	\$2,195,967	9.7%
Superintendents	\$196,306	\$188,065	4.4%
School Boards	\$30,800	\$26,466	16.4%
Nurses	\$968,561	\$996,191	(2.8%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$214,874	\$302,319	(28.9%)

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

**FY 2023 Total SOQ-
Recognized
Expenditures**

**FY 2022 Total SOQ-
Recognized
Expenditures**

**Percent
Variance**

TOTAL SUPPORT - PERSONAL EXPENDITURES

\$22,512,060

\$20,602,303

9.3%

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

**FY 2023 Total SOQ-
Recognized
Expenditures**

**FY 2022 Total SOQ-
Recognized
Expenditures**

**Percent
Variance**

Instructional Classroom

\$1,269,066

\$1,723,369

(26.4%)

Instructional Support

\$178,050

\$208,110

(14.4%)

Principal's Office

\$28,565

\$35,129

(18.7%)

Administration

\$407,241

\$428,014

(4.9%)

Attendance & Health

\$128,547

\$59,515

116.0%

Utilities

\$3,970,592

\$2,983,383

33.1%

Communications

\$7,026

\$24,921

(71.8%)

Insurance

\$143,881

\$139,323

3.3%

Other Operations & Maintenance

\$2,510,422

\$2,289,484

9.7%

Facilities

\$0

\$0

Unemployment Insurance

\$31,381

\$3,036

933.6%

Worker's Compensation

\$162,998

\$162,349

0.4%

Disability Insurance

\$0

\$0

Substitute Teachers

\$865,687

\$771,563

12.2%

Improvement

\$473,204

\$326,647

44.9%

Technology

\$496,251

\$610,358

(18.7%)

Contingency Reserve

\$0

\$0

Pupil Transportation

\$8,740,476

\$7,515,865

16.3%

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

\$0

\$69

(100.0%)

TOTAL SUPPORT - NON-PERSONAL EXPENDITURES

\$19,413,387

\$17,281,133

12.3%

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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 2023 Total Unrecognized Expenditures	FY 2022 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures	\$2,746,651	\$1,456,599	88.6%
Unrecognized Administration Expenditures	\$201,538	\$53,718	275.2%
Unrecognized Pupil Transportation Expenditures	\$1,664,396	\$1,455,780	14.3%
Unrecognized Operations & Maintenance Expenditures	\$192,205	\$80,535	138.7%
School Food	\$5,687,185	\$4,642,975	22.5%
Unrecognized Facilities Expenditures	\$9,848,967	\$10,122,579	(2.7%)
Debt Service & Fund Transfers	\$0	\$0	
Fringe Expenditures (Excluding Health Care Premium)	\$363,370	\$212,995	70.6%
Unrecognized Technology Expenditures	\$653,923	\$473,396	38.1%
Unrecognized Contingency Reserve Expenditures	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
Health Care Costs	\$0	\$0	
Classroom Teacher Salaries & Benefits	\$0	\$0	
Support Salaries	\$0	\$0	
TOTAL NOT RECOGNIZED BY THE SOQ MODEL	\$21,358,234	\$18,498,577	15.5%

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Instructional Expenditures Breakdown

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Classroom Teacher Salaries				
61100-2-1-1120		\$17,667,436	\$16,765,765	5.4%
61100-2-1-1620		\$123,979	\$46,593	166.1%
61100-2-2-1120		\$3,068,683	\$3,303,720	(7.1%)
61100-2-2-1620		\$686	\$8,098	(91.5%)
61100-2-4-1120		\$358,928	\$273,394	31.3%
61100-3-1-1120		\$10,010,953	\$9,437,922	6.1%
61100-3-1-1620		\$243,175	\$151,970	60.0%
61100-3-2-1120		\$2,274,741	\$2,948,865	(22.9%)
61100-3-2-1620		\$876	\$10,349	(91.5%)
61100-3-3-1120		\$1,831,596	\$1,633,081	12.2%
61100-3-3-1620			\$1,500	.0%
61100-3-5-1620		\$835,564	\$800,264	4.4%
61230-2-1-1120		\$6,986	\$6,464	8.1%
61230-3-1-1120		\$8,891	\$8,227	8.1%
61320-2-1-1122		\$793,169	\$737,391	7.6%
61320-3-1-1122		\$251,683	\$260,750	(3.5%)
		\$37,477,346	\$36,394,352	3.0%
Instructional Aide Salaries				
61100-2-1-1151		\$918,194	\$826,627	11.1%
61100-2-2-1151		\$1,889,231	\$1,641,131	15.1%
61100-3-1-1151		\$93,281	\$53,812	73.3%
61100-3-2-1151		\$781,987	\$738,226	5.9%
61100-3-3-1151		\$51,640	\$49,178	5.0%
		\$3,734,332	\$3,308,974	12.9%
Guidance Counselor Salaries				
61210-2-1-1120		\$921,189	\$906,825	1.6%
61210-3-1-1120		\$760,406	\$776,859	(2.1%)
61210-3-3-1120		\$42,520	\$43,867	(3.1%)
		\$1,724,115	\$1,727,552	(0.2%)
Principal Salaries				
61410-2-1-1126		\$1,429,249	\$1,379,114	3.6%
61410-3-1-1126		\$481,362	\$458,131	5.1%
61410-3-3-1126		\$101,900	\$96,641	5.4%
		\$2,012,510	\$1,933,886	4.1%
Assistant Principal Salaries				
61410-2-1-1127		\$509,076	\$410,803	23.9%
61410-3-1-1127		\$747,979	\$731,506	2.3%
		\$1,257,055	\$1,142,308	10.0%
Textbooks				
61100-2-1-6020		\$1,845,513	\$983,037	87.7%
61100-2-2-6020		\$6,401	\$6,409	(.1%)
61100-3-1-6020		\$674,350	\$1,811,493	(62.8%)

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Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Textbooks				
61100-3-2-6020		\$8,180	\$8,191	(.1%)
61100-3-3-6020		\$60,250	\$60,286	(.1%)
68100-9-0-6050		\$81,213	\$1,014,622	(92.0%)
68200-9-0-6040		\$809,449	\$979,746	(17.4%)
68200-9-0-6050		\$2,209,905	\$1,261,268	75.2%
		\$5,695,262	\$6,125,053	(7.0%)
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	95.89 %	\$1,369,610	\$1,288,456	6.3%
61100-2-1-2210	97.83 %	\$1,952,928	\$1,904,805	2.5%
61100-2-1-2220	97.83 %	\$981,917	\$882,660	11.2%
61100-2-1-2400	97.83 %	\$240,437	\$228,791	5.1%
61100-2-1-2750	97.83 %	\$218,344	\$206,293	5.8%
61100-2-2-2100	95.89 %	\$361,713	\$355,102	1.9%
61100-2-2-2210	97.83 %	\$340,382	\$417,511	(18.5%)
61100-2-2-2220	97.83 %	\$473,330	\$385,208	22.9%
61100-2-2-2400	97.83 %	\$65,124	\$64,145	1.5%
61100-2-2-2750	97.83 %	\$59,035	\$57,695	2.3%
61100-2-4-2100	95.89 %	\$26,049	\$19,969	30.4%
61100-2-4-2210	97.83 %	\$38,552	\$32,880	17.2%
61100-2-4-2220	97.83 %	\$19,404	\$10,197	90.3%
61100-2-4-2400	97.83 %	\$4,673	\$3,473	34.5%
61100-2-4-2750	97.83 %	\$4,219	\$3,136	34.5%
61100-3-1-2100	95.89 %	\$826,387	\$779,768	6.0%
61100-3-1-2210	97.83 %	\$1,011,251	\$987,977	2.4%
61100-3-1-2220	97.83 %	\$642,474	\$550,151	16.8%
61100-3-1-2400	97.83 %	\$133,587	\$123,316	8.3%
61100-3-1-2750	97.83 %	\$119,994	\$111,125	8.0%
61100-3-2-2100	95.89 %	\$222,855	\$265,750	(16.1%)
61100-3-2-2210	97.83 %	\$216,772	\$313,895	(30.9%)
61100-3-2-2220	97.83 %	\$283,018	\$278,381	1.7%
61100-3-2-2400	97.83 %	\$40,588	\$47,458	(14.5%)
61100-3-2-2750	97.83 %	\$36,575	\$42,695	(14.3%)
61100-3-3-2100	95.89 %	\$136,635	\$115,659	18.1%
61100-3-3-2210	97.83 %	\$101,822	\$128,473	(20.7%)
61100-3-3-2220	97.83 %	\$193,501	\$147,220	31.4%
61100-3-3-2400	97.83 %	\$23,799	\$22,145	7.5%
61100-3-3-2750	97.83 %	\$21,303	\$19,997	6.5%
61100-3-5-2100	95.89 %	\$7,984	\$9,835	(18.8%)
61210-2-1-2100	73.54 %	\$52,965	\$53,183	(.4%)
61210-2-1-2210	74.81 %	\$60,161	\$71,474	(15.8%)
61210-2-1-2220	74.81 %	\$56,584	\$47,549	19.0%
61210-2-1-2400	74.81 %	\$9,441	\$9,594	(1.6%)
61210-2-1-2750	74.81 %	\$8,482	\$8,664	(2.1%)
61210-3-1-2100	73.54 %	\$72,891	\$72,995	(.1%)
61210-3-1-2210	74.81 %	\$90,963	\$84,790	7.3%
61210-3-1-2220	74.81 %	\$55,874	\$57,108	(2.2%)
61210-3-1-2400	74.81 %	\$11,655	\$11,552	.9%
61210-3-1-2750	74.81 %	\$10,524	\$10,431	.9%
61210-3-3-2100	73.54 %	\$2,450	\$2,457	(.3%)
61210-3-3-2210	77.39 %		\$4,486	.0%
61210-3-3-2220	74.81 %	\$5,284		.0%

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Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
61210-3-3-2400	74.81 %	\$473	\$465	1.8%
61210-3-3-2750	74.81 %	\$342	\$420	(18.6%)
61230-2-1-2100	100.00 %	\$596	\$485	22.8%
61230-3-1-2100	100.00 %	\$759	\$618	22.8%
61320-2-1-2100	90.86 %	\$54,992	\$50,864	8.1%
61320-2-1-2210	92.60 %	\$83,953	\$84,583	(.7%)
61320-2-1-2220	92.60 %	\$41,339	\$31,089	33.0%
61320-2-1-2400	92.60 %	\$10,102	\$9,445	7.0%
61320-2-1-2750	92.60 %	\$9,122	\$8,421	8.3%
61320-3-1-2100	90.86 %	\$22,746	\$22,218	2.4%
61320-3-1-2210	92.60 %	\$38,316	\$40,005	(4.2%)
61320-3-1-2220	92.60 %	\$12,505	\$10,090	23.9%
61320-3-1-2400	92.60 %	\$4,097	\$4,039	1.4%
61320-3-1-2750	92.60 %	\$3,699	\$3,647	1.4%
61410-2-1-2100	62.48 %	\$145,805	\$132,363	10.2%
61410-2-1-2210	63.56 %	\$259,286	\$246,336	5.3%
61410-2-1-2220	63.56 %	\$64,931	\$45,944	41.3%
61410-2-1-2400	63.56 %	\$26,140	\$23,764	10.0%
61410-2-1-2750	63.56 %	\$23,605	\$21,458	10.0%
61410-3-1-2100	62.48 %	\$86,880	\$85,535	1.6%
61410-3-1-2210	63.56 %	\$148,369	\$141,186	5.1%
61410-3-1-2220	63.56 %	\$40,756	\$42,708	(4.6%)
61410-3-1-2400	63.56 %	\$15,250	\$14,938	2.1%
61410-3-1-2750	63.56 %	\$14,554	\$14,094	3.3%
61410-3-3-2100	62.48 %	\$7,351	\$7,475	(1.7%)
61410-3-3-2210	63.56 %	\$16,675	\$16,764	(.5%)
61410-3-3-2400	63.56 %	\$1,344	\$1,352	(.5%)
61410-3-3-2750	63.56 %	\$430	\$371	16.1%
		\$11,745,951	\$11,299,129	4.0%
Health Care Costs				
61100-2-1-2300	95.07 %	\$2,416,777	\$2,305,238	4.8%
61100-2-2-2300	95.07 %	\$688,193	\$727,903	(5.5%)
61100-2-4-2300	95.07 %	\$27,653	\$28,826	(4.1%)
61100-3-1-2300	95.07 %	\$1,301,399	\$1,249,464	4.2%
61100-3-2-2300	95.07 %	\$439,886	\$527,393	(16.6%)
61100-3-3-2300	95.07 %	\$185,039	\$164,637	12.4%
61100-9-8-2300	100.00 %	\$155,463	\$132,167	17.6%
61100-9-9-2300	100.00 %	\$1,081	\$894	21.0%
61210-2-1-2300	70.98 %	\$74,774	\$79,171	(5.6%)
61210-3-1-2300	70.98 %	\$97,819	\$102,798	(4.8%)
61210-3-3-2300	70.98 %	\$643	\$4,235	(84.8%)
61320-2-1-2300	81.09 %	\$64,457	\$67,874	(5.0%)
61320-3-1-2300	81.09 %	\$25,269	\$28,821	(12.3%)
61410-2-1-2300	41.55 %	\$156,667	\$145,380	7.8%
61410-3-1-2300	41.55 %	\$80,875	\$72,782	11.1%
61410-3-3-2300	41.55 %	\$8,286	\$6,962	19.0%
		\$5,724,282	\$5,644,545	1.4%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)				
61100-2-2-7000		\$129,550	\$100,174	29.3%

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Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)				
61100-3-2-7000		\$165,552	\$128,012	29.3%
61100-3-4-7000		\$366,086	\$369,970	(1.0%)
		\$661,187	\$598,156	10.5%
Purchased Services - Instructional				
61100-3-1-3200		\$364,005	\$395,626	(8.0%)
		\$364,005	\$395,626	(8.0%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)				
61100-9-11-1620		\$132,922	\$692,600	(80.8%)
61100-9-11-2100	100.00 %	\$14,015	\$52,096	(73.1%)
61100-9-11-6020		\$65,405	\$466	13938.9%
		\$212,341	\$745,162	(71.5%)
Support - Personal Expenditures CATEGORY				
Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Support Salaries				
61210-2-1-1110		\$17,984	\$17,103	5.2%
61210-3-1-1110		\$22,982	\$21,857	5.1%
61210-3-1-1140		\$343,202	\$290,002	18.3%
61210-3-1-1150		\$196,462	\$175,735	11.8%
61220-2-1-1130		\$91,132	\$71,077	28.2%
61220-2-1-1150		\$34,542	\$30,969	11.5%
61220-3-1-1130		\$115,986	\$90,461	28.2%
61220-3-1-1150		\$43,963	\$39,416	11.5%
61310-2-1-1110		\$194,658	\$185,356	5.0%
61310-2-1-1120		\$297,636	\$296,323	.4%
61310-2-1-1140		\$330	\$11,212	(97.1%)
61310-2-1-1150		\$96,236	\$92,046	4.6%
61310-2-2-1110		\$44,131	\$42,093	4.8%
61310-2-2-1120		\$419,333	\$320,690	30.8%
61310-2-2-1140		\$187,056	\$181,147	3.3%
61310-2-2-1150		\$18,353	\$18,801	(2.4%)
61310-3-1-1110		\$247,746	\$235,907	5.0%
61310-3-1-1120		\$378,809	\$377,138	.4%
61310-3-1-1140		\$420	\$14,269	(97.1%)
61310-3-1-1150		\$122,483	\$154,004	(20.5%)
61310-3-2-1110		\$56,167	\$53,572	4.8%
61310-3-2-1120		\$533,697	\$408,150	30.8%
61310-3-2-1140		\$238,072	\$230,551	3.3%
61310-3-2-1150		\$23,359	\$23,929	(2.4%)
61310-3-3-1110		\$83,213	\$60,594	37.3%
61320-2-1-1140		\$13,568	\$23,410	(42.0%)
61320-3-1-1140		\$69,946	\$69,968	(.0%)
61410-2-1-1150		\$1,196,453	\$988,616	21.0%
61410-3-1-1150		\$620,284	\$573,015	8.2%
61410-3-3-1150		\$57,598	\$57,432	.3%
62110-9-0-1150		\$4,998	\$4,169	19.9%
62120-9-0-1113		\$265,747	\$275,423	(3.5%)

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Support Salaries				
62130-9-0-1130		\$94,353	\$78,613	20.0%
62140-9-0-1110		\$119,990	\$118,415	1.3%
62140-9-0-1130		\$80,364	\$88,017	(8.7%)
62140-9-0-1150		\$134,265	\$100,039	34.2%
62160-9-0-1110		\$152,614	\$137,151	11.3%
62160-9-0-1130		\$228,483	\$219,963	3.9%
62160-9-0-1150		\$125,015	\$90,870	37.6%
62220-9-0-1110		\$97,032	\$90,705	7.0%
62230-9-0-1130		\$419,896	\$329,668	27.4%
62230-9-0-1132		\$706,676	\$576,203	22.6%
62230-9-0-1140		\$246,987	\$356,223	(30.7%)
64100-9-0-1110		\$98,613	\$93,393	5.6%
64100-9-0-1130		\$72,405	\$63,503	14.0%
64100-9-0-1150		\$50,596	\$47,348	6.9%
64200-9-0-1160		\$794,423	\$713,124	11.4%
64200-9-0-1190		\$2,609,869	\$2,415,852	8.0%
64600-9-0-1110		\$82,493	\$87,697	(5.9%)
68100-9-0-1120		\$1,467,272	\$1,235,956	18.7%
68200-9-0-1110		\$119,902	\$115,148	4.1%
68200-9-0-1141		\$941,472	\$885,355	6.3%
		\$14,679,265	\$13,277,680	10.6%

Fringe Expenditures (Excluding Health Care Premium)

61100-2-1-2100	2.07 %	\$29,530	\$25,694	14.9%
61100-2-1-2210	2.17 %	\$43,409	\$39,013	11.3%
61100-2-1-2220	2.17 %	\$21,826	\$18,078	20.7%
61100-2-1-2400	2.17 %	\$5,344	\$4,686	14.1%
61100-2-1-2750	2.17 %	\$4,853	\$4,225	14.9%
61100-2-2-2100	2.07 %	\$7,799	\$7,081	10.1%
61100-2-2-2210	2.17 %	\$7,566	\$8,551	(11.5%)
61100-2-2-2220	2.17 %	\$10,521	\$7,890	33.4%
61100-2-2-2400	2.17 %	\$1,448	\$1,314	10.2%
61100-2-2-2750	2.17 %	\$1,312	\$1,182	11.0%
61100-2-4-2100	2.07 %	\$562	\$398	41.0%
61100-2-4-2210	2.17 %	\$857	\$673	27.2%
61100-2-4-2220	2.17 %	\$431	\$209	106.5%
61100-2-4-2400	2.17 %	\$104	\$71	46.0%
61100-2-4-2750	2.17 %	\$94	\$64	46.0%
61100-3-1-2100	2.07 %	\$17,818	\$15,550	14.6%
61100-3-1-2210	2.17 %	\$22,478	\$20,235	11.1%
61100-3-1-2220	2.17 %	\$14,281	\$11,268	26.7%
61100-3-1-2400	2.17 %	\$2,969	\$2,526	17.6%
61100-3-1-2750	2.17 %	\$2,667	\$2,276	17.2%
61100-3-2-2100	2.07 %	\$4,805	\$5,300	(9.3%)
61100-3-2-2210	2.17 %	\$4,818	\$6,429	(25.1%)
61100-3-2-2220	2.17 %	\$6,291	\$5,702	10.3%
61100-3-2-2400	2.17 %	\$902	\$972	(7.2%)
61100-3-2-2750	2.17 %	\$813	\$874	(7.0%)
61100-3-3-2100	2.07 %	\$2,946	\$2,306	27.7%
61100-3-3-2210	2.17 %	\$2,263	\$2,631	(14.0%)
61100-3-3-2220	2.17 %	\$4,301	\$3,015	42.6%
61100-3-3-2400	2.17 %	\$529	\$454	16.6%

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Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
61100-3-3-2750	2.17 %	\$474	\$410	15.6%
61100-3-5-2100	2.07 %	\$172	\$196	(12.2%)
61210-2-1-2100	24.77 %	\$17,837	\$15,537	14.8%
61210-2-1-2210	25.19 %	\$20,260	\$20,881	(3.0%)
61210-2-1-2220	25.19 %	\$19,056	\$13,891	37.2%
61210-2-1-2400	25.19 %	\$3,180	\$2,803	13.4%
61210-2-1-2750	25.19 %	\$2,856	\$2,531	12.9%
61210-3-1-2100	24.77 %	\$24,547	\$21,325	15.1%
61210-3-1-2210	25.19 %	\$30,634	\$24,771	23.7%
61210-3-1-2220	25.19 %	\$18,817	\$16,684	12.8%
61210-3-1-2400	25.19 %	\$3,925	\$3,375	16.3%
61210-3-1-2750	25.19 %	\$3,544	\$3,047	16.3%
61210-3-3-2100	24.77 %	\$825	\$718	14.9%
61210-3-3-2210	22.61 %		\$1,310	.0%
61210-3-3-2220	25.19 %	\$1,780		.0%
61210-3-3-2400	25.19 %	\$159	\$136	17.3%
61210-3-3-2750	25.19 %	\$115	\$123	(6.2%)
61220-2-1-2100	97.61 %	\$9,325	\$7,708	21.0%
61220-2-1-2210	100.00 %	\$11,160	\$10,027	11.3%
61220-2-1-2220	100.00 %	\$10,313	\$6,787	51.9%
61220-2-1-2400	100.00 %	\$1,731	\$1,356	27.7%
61220-2-1-2750	100.00 %	\$1,563	\$1,224	27.7%
61220-3-1-2100	97.61 %	\$11,868	\$9,810	21.0%
61220-3-1-2210	100.00 %	\$14,203	\$12,762	11.3%
61220-3-1-2220	100.00 %	\$13,125	\$8,638	51.9%
61220-3-1-2400	100.00 %	\$2,203	\$1,725	27.7%
61220-3-1-2750	100.00 %	\$1,989	\$1,558	27.7%
61310-2-1-2100	98.63 %	\$43,330	\$43,494	(.4%)
61310-2-1-2210	100.00 %	\$92,219	\$87,644	5.2%
61310-2-1-2220	100.00 %	\$5,657	\$5,316	6.4%
61310-2-1-2400	100.00 %	\$7,889	\$7,562	4.3%
61310-2-1-2750	100.00 %	\$7,123	\$6,829	4.3%
61310-2-2-2100	98.63 %	\$49,031	\$46,543	5.3%
61310-2-2-2210	100.00 %	\$90,280	\$76,733	17.7%
61310-2-2-2220	100.00 %	\$21,073	\$10,361	103.4%
61310-2-2-2400	100.00 %	\$8,978	\$7,136	25.8%
61310-2-2-2750	100.00 %	\$8,107	\$6,341	27.9%
61310-3-1-2100	98.63 %	\$55,147	\$55,356	(.4%)
61310-3-1-2210	100.00 %	\$117,369	\$111,547	5.2%
61310-3-1-2220	100.00 %	\$7,200	\$6,766	6.4%
61310-3-1-2400	100.00 %	\$10,040	\$9,625	4.3%
61310-3-1-2750	100.00 %	\$9,066	\$8,691	4.3%
61310-3-2-2100	98.63 %	\$62,403	\$59,236	5.3%
61310-3-2-2210	100.00 %	\$114,902	\$97,661	17.7%
61310-3-2-2220	100.00 %	\$26,821	\$13,187	103.4%
61310-3-2-2400	100.00 %	\$11,427	\$9,083	25.8%
61310-3-2-2750	100.00 %	\$10,318	\$8,070	27.9%
61310-3-3-2100	98.63 %	\$6,960	\$8,341	(16.5%)
61310-3-3-2210	100.00 %	\$13,830	\$9,649	43.3%
61310-3-3-2400	100.00 %	\$1,115	\$708	57.6%
61310-3-3-2750	100.00 %	\$1,007	\$639	57.6%
61320-2-1-2100	7.26 %	\$4,395	\$4,758	(7.6%)

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Fringe Expenditures (Excluding Health Care Premium)				
61320-2-1-2210	7.40 %	\$6,710	\$7,913	(15.2%)
61320-2-1-2220	7.40 %	\$3,304	\$2,908	13.6%
61320-2-1-2400	7.40 %	\$807	\$884	(8.6%)
61320-2-1-2750	7.40 %	\$729	\$788	(7.5%)
61320-3-1-2100	7.26 %	\$1,818	\$2,079	(12.5%)
61320-3-1-2210	7.40 %	\$3,063	\$3,743	(18.2%)
61320-3-1-2220	7.40 %	\$999	\$944	5.9%
61320-3-1-2400	7.40 %	\$327	\$378	(13.3%)
61320-3-1-2750	7.40 %	\$296	\$341	(13.3%)
61410-2-1-2100	35.82 %	\$83,585	\$69,665	20.0%
61410-2-1-2210	36.44 %	\$148,640	\$129,652	14.6%
61410-2-1-2220	36.44 %	\$37,223	\$24,181	53.9%
61410-2-1-2400	36.44 %	\$14,985	\$12,508	19.8%
61410-2-1-2750	36.44 %	\$13,532	\$11,294	19.8%
61410-3-1-2100	35.82 %	\$49,806	\$45,019	10.6%
61410-3-1-2210	36.44 %	\$85,055	\$74,309	14.5%
61410-3-1-2220	36.44 %	\$23,364	\$22,478	3.9%
61410-3-1-2400	36.44 %	\$8,742	\$7,862	11.2%
61410-3-1-2750	36.44 %	\$8,343	\$7,418	12.5%
61410-3-3-2100	35.82 %	\$4,214	\$3,934	7.1%
61410-3-3-2210	36.44 %	\$9,559	\$8,823	8.3%
61410-3-3-2400	36.44 %	\$771	\$711	8.3%
61410-3-3-2750	36.44 %	\$247	\$195	26.5%
62110-9-0-2100	98.88 %	\$2,692	\$2,327	15.7%
62120-9-0-2100	98.88 %	\$34,007	\$38,147	(10.9%)
62120-9-0-2210	100.00 %	\$73,424	\$80,311	(8.6%)
62120-9-0-2220	100.00 %	\$7,621	\$6,239	22.1%
62120-9-0-2400	100.00 %	\$6,534	\$7,024	(7.0%)
62120-9-0-2750	100.00 %	\$5,900	\$6,342	(7.0%)
62130-9-0-2100	98.88 %	\$6,878	\$5,547	24.0%
62130-9-0-2210	100.00 %	\$11,425	\$13,065	(12.6%)
62130-9-0-2220	100.00 %	\$2,107		.0%
62130-9-0-2400	100.00 %	\$1,091	\$1,053	3.6%
62130-9-0-2750	100.00 %	\$985	\$951	3.6%
62140-9-0-2100	98.88 %	\$25,250	\$22,129	14.1%
62140-9-0-2210	100.00 %	\$28,470	\$23,310	22.1%
62140-9-0-2220	100.00 %	\$22,795	\$25,556	(10.8%)
62140-9-0-2400	100.00 %	\$4,133	\$4,127	.1%
62140-9-0-2750	100.00 %	\$3,732	\$3,727	.1%
62160-9-0-2100	98.88 %	\$37,554	\$32,869	14.3%
62160-9-0-2210	100.00 %	\$70,213	\$70,651	(.6%)
62160-9-0-2220	100.00 %	\$11,995	\$3,119	284.5%
62160-9-0-2400	100.00 %	\$6,631	\$5,948	11.5%
62160-9-0-2750	100.00 %	\$5,987	\$5,371	11.5%
62220-9-0-2100	96.10 %	\$82,425	\$81,496	1.1%
62220-9-0-2210	100.00 %	\$57,101	\$88,084	(35.2%)
62220-9-0-2220	100.00 %	\$120,526	\$82,337	46.4%
62220-9-0-2400	100.00 %	\$14,207	\$13,386	6.1%
62220-9-0-2750	100.00 %	\$12,828	\$12,087	6.1%
62230-9-0-2100	96.10 %	\$101,090	\$86,898	16.3%
62230-9-0-2210	100.00 %	\$95,267	\$102,279	(6.9%)
62230-9-0-2220	100.00 %	\$132,666	\$112,184	18.3%

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Fringe Expenditures (Excluding Health Care Premium)				
62230-9-0-2400	100.00 %	\$18,378	\$17,415	5.5%
62230-9-0-2750	100.00 %	\$16,594	\$15,621	6.2%
64100-9-0-2100	97.32 %	\$16,272	\$15,355	6.0%
64100-9-0-2210	100.00 %	\$36,699	\$33,920	8.2%
64100-9-0-2400	100.00 %	\$2,953	\$2,735	8.0%
64100-9-0-2750	100.00 %	\$2,666	\$2,469	8.0%
64200-9-0-2100	97.32 %	\$252,118	\$229,011	10.1%
64200-9-0-2210	100.00 %	\$75,761	\$81,461	(7.0%)
64200-9-0-2220	100.00 %	\$93,676	\$82,268	13.9%
64200-9-0-2400	100.00 %	\$42,467	\$39,210	8.3%
64200-9-0-2750	100.00 %	\$37,379	\$26,508	41.0%
64600-9-0-2100	97.32 %	\$5,780	\$6,247	(7.5%)
64600-9-0-2210	100.00 %	\$13,710	\$13,022	5.3%
64600-9-0-2400	100.00 %	\$1,105	\$1,050	5.3%
64600-9-0-2750	100.00 %	\$998	\$948	5.3%
68100-9-0-2100	98.29 %	\$106,879	\$90,447	18.2%
68100-9-0-2210	100.00 %	\$192,785	\$168,857	14.2%
68100-9-0-2220	100.00 %	\$53,112	\$35,749	48.6%
68100-9-0-2400	100.00 %	\$19,646	\$16,508	19.0%
68100-9-0-2750	100.00 %	\$17,740	\$14,907	19.0%
68200-9-0-2100	98.24 %	\$78,914	\$74,330	6.2%
68200-9-0-2210	100.00 %	\$106,639	\$104,723	1.8%
68200-9-0-2220	100.00 %	\$67,217	\$53,881	24.8%
68200-9-0-2400	100.00 %	\$14,017	\$13,192	6.3%
68200-9-0-2750	100.00 %	\$12,657	\$11,913	6.2%
		\$4,012,706	\$3,615,615	11.0%
Health Care Costs				
61100-2-1-2300	4.93 %	\$125,393	\$107,733	16.4%
61100-2-2-2300	4.93 %	\$35,707	\$34,018	5.0%
61100-2-4-2300	4.93 %	\$1,435	\$1,347	6.5%
61100-3-1-2300	4.93 %	\$67,522	\$58,393	15.6%
61100-3-2-2300	4.93 %	\$22,823	\$24,647	(7.4%)
61100-3-3-2300	4.93 %	\$9,601	\$7,694	24.8%
61210-2-1-2300	29.02 %	\$30,566	\$30,822	(.8%)
61210-3-1-2300	29.02 %	\$39,986	\$40,020	(.1%)
61210-3-3-2300	29.02 %	\$263	\$1,649	(84.0%)
61220-2-1-2300	100.00 %	\$11,914	\$6,244	90.8%
61220-3-1-2300	100.00 %	\$15,163	\$7,947	90.8%
61310-2-1-2300	100.00 %	\$63,898	\$59,172	8.0%
61310-2-2-2300	100.00 %	\$69,782	\$52,506	32.9%
61310-3-1-2300	100.00 %	\$81,325	\$75,310	8.0%
61310-3-2-2300	100.00 %	\$88,813	\$66,826	32.9%
61310-3-3-2300	100.00 %	\$6,465	\$3,631	78.0%
61320-2-1-2300	18.91 %	\$15,028	\$19,247	(21.9%)
61320-3-1-2300	18.91 %	\$5,891	\$8,173	(27.9%)
61410-2-1-2300	58.45 %	\$220,394	\$203,451	8.3%
61410-3-1-2300	58.45 %	\$113,772	\$101,855	11.7%
61410-3-3-2300	58.45 %	\$11,656	\$9,743	19.6%
62120-9-0-2300	100.00 %	\$51,098	\$55,474	(7.9%)
62130-9-0-2300	100.00 %	\$9,600	\$10,298	(6.8%)
62140-9-0-2300	100.00 %	\$42,133	\$20,724	103.3%

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Health Care Costs				
62160-9-0-2300	100.00 %	\$54,790	\$47,912	14.4%
62220-9-0-2300	100.00 %	\$78,540	\$95,429	(17.7%)
62230-9-0-2300	100.00 %	\$189,791	\$166,822	13.8%
64100-9-0-2300	100.00 %	\$25,148	\$16,160	55.6%
64200-9-0-2300	100.00 %	\$604,897	\$571,093	5.9%
64600-9-0-2300	100.00 %	\$14,624	\$12,218	19.7%
68100-9-0-2300	100.00 %	\$177,842	\$151,165	17.6%
68200-9-0-2300	100.00 %	\$123,688	\$128,244	(3.6%)
		\$2,409,548	\$2,195,967	9.7%
Superintendents				
62120-9-0-1112		\$196,306	\$188,065	4.4%
		\$196,306	\$188,065	4.4%
School Boards				
62110-9-0-1111		\$30,800	\$26,466	16.4%
		\$30,800	\$26,466	16.4%
Nurses				
62220-9-0-1131		\$968,561	\$996,191	(2.8%)
		\$968,561	\$996,191	(2.8%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)				
61310-9-11-1120		\$160,137	\$223,665	(28.4%)
61310-9-11-2100	100.00 %	\$11,864	\$15,775	(24.8%)
61310-9-11-2210	100.00 %	\$24,842	\$28,037	(11.4%)
61310-9-11-2220	100.00 %		\$7,621	.0%
61310-9-11-2300	100.00 %	\$14,219	\$21,751	(34.6%)
61310-9-11-2400	100.00 %	\$2,003	\$2,875	(30.3%)
61310-9-11-2750	100.00 %	\$1,809	\$2,596	(30.3%)
		\$214,874	\$302,319	(28.9%)
Support - Non-Personal Expenditures CATEGORY				
Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Instructional Classroom				
61100-2-1-3000		\$146,092	\$153,464	(4.8%)
61100-2-1-6000		\$116,347	\$345,938	(66.4%)
61100-2-2-3000		\$187,599	\$170,318	10.1%
61100-2-2-6000		\$3,521	\$4,328	(18.6%)
61100-2-2-6030		\$71,727	\$43,816	63.7%
61100-2-4-6000		\$3,373	\$3,120	8.1%
61100-3-1-3000		\$120,466	\$113,732	5.9%
61100-3-1-6000		\$173,513	\$462,954	(62.5%)
61100-3-1-6030			\$7,031	.0%
61100-3-2-3000		\$239,733	\$217,650	10.1%
61100-3-2-6000		\$4,500	\$5,531	(18.6%)
61100-3-2-6030		\$71,108	\$42,973	65.5%
61100-3-3-3000		\$14,048	\$35,583	(60.5%)

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Instructional Classroom				
61100-3-3-6030		\$25,839	\$72,842	(64.5%)
61100-3-4-6000		\$4,311	\$3,987	8.1%
61100-3-5-3000		\$18,947	\$24,874	(23.8%)
61100-3-5-4000		\$38,307		.0%
61100-3-5-6000		\$29,635	\$15,227	94.6%
		\$1,269,066	\$1,723,369	(26.4%)
Instructional Support				
61210-2-1-3000		\$22,411	\$25,034	(10.5%)
61210-2-1-6000		\$2,850	\$483	489.7%
61210-3-1-3000		\$28,639	\$55,274	(48.2%)
61210-3-1-6000		\$3,643	\$618	489.6%
61230-2-1-3000		\$363	\$1,573	(76.9%)
61230-3-1-3000		\$462	\$2,002	(76.9%)
61320-2-1-6030		\$81,850	\$83,174	(1.6%)
61320-3-1-6030		\$37,832	\$39,952	(5.3%)
		\$178,050	\$208,110	(14.4%)
Principal's Office				
61410-2-1-3000		\$2,744	\$11,899	(76.9%)
61410-2-1-6000		\$9,796	\$3,523	178.1%
61410-3-1-3000		\$3,507	\$15,206	(76.9%)
61410-3-1-6000		\$12,518	\$4,502	178.1%
		\$28,565	\$35,129	(18.7%)
Administration				
62120-9-0-3000		\$303,786	\$332,477	(8.6%)
62120-9-0-6000		\$1,193	\$214	457.7%
62130-9-0-6000		\$17,973	\$16,650	7.9%
62140-9-0-3000		\$68,608	\$67,199	2.1%
62140-9-0-6000		\$12,751	\$6,997	82.2%
62160-9-0-6000		\$2,930	\$4,477	(34.6%)
		\$407,241	\$428,014	(4.9%)
Attendance & Health				
62220-9-0-3000		\$33,372	\$1,532	2078.3%
62220-9-0-6000		\$78,220	\$36,180	116.2%
62230-9-0-3000		\$16,390	\$20,813	(21.2%)
62230-9-0-6000		\$565	\$989	(42.9%)
		\$128,547	\$59,515	116.0%
Utilities				
64200-9-0-5100		\$3,970,592	\$2,983,383	33.1%
		\$3,970,592	\$2,983,383	33.1%
Communications				
62130-9-0-5200		\$7,026	\$24,921	(71.8%)
		\$7,026	\$24,921	(71.8%)

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Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total SOQ-Recognized Expenditures	FY 2022 Total SOQ-Recognized Expenditures	Percent Variance
Insurance				
64200-9-0-5300		\$143,881	\$139,323	3.3%
		\$143,881	\$139,323	3.3%
Other Operations & Maintenance				
64200-9-0-3000		\$1,149,395	\$1,018,113	12.9%
64200-9-0-6000		\$282,848	\$334,587	(15.5%)
64300-9-0-6000		\$1,266	\$957	32.2%
64400-9-0-6000		\$570,231	\$444,107	28.4%
64500-9-0-6000		\$2,070	\$897	130.7%
64600-9-0-3000		\$29,870	\$41,570	(28.1%)
64600-9-0-6000		\$474,742	\$449,253	5.7%
		\$2,510,422	\$2,289,484	9.7%
Unemployment Insurance				
61100-2-1-2600		\$13,776	\$1,333	933.6%
61100-3-1-2600		\$17,605	\$1,703	933.6%
		\$31,381	\$3,036	933.6%
Worker's Compensation				
61100-2-1-2700		\$62,917	\$60,158	4.6%
61100-3-1-2700		\$80,403	\$76,877	4.6%
64200-9-0-2700		\$19,678	\$25,314	(22.3%)
		\$162,998	\$162,349	0.4%
Substitute Teachers				
61100-2-1-1520		\$456,551	\$306,956	48.7%
61100-3-1-1520		\$393,566	\$457,002	(13.9%)
61100-3-3-1520		\$15,570	\$7,605	104.7%
		\$865,687	\$771,563	12.2%
Improvement				
61310-2-1-3000		\$210,525	\$138,916	51.5%
61310-2-1-6000		\$5,751	\$12,956	(55.6%)
61310-3-1-3000		\$248,110	\$156,786	58.2%
61310-3-1-6000		\$7,319	\$16,490	(55.6%)
61310-3-3-3000		\$1,500	\$1,500	.0%
		\$473,204	\$326,647	44.9%
Technology				
68100-9-0-6000		\$106,908	\$110,876	(3.6%)
68200-9-0-3000		\$47,763	\$37,076	28.8%
68200-9-0-5001		\$315,856	\$408,588	(22.7%)
68200-9-0-6000		\$25,724	\$53,817	(52.2%)
		\$496,251	\$610,358	(18.7%)
Pupil Transportation				
63100-9-0-1110		\$83,325	\$83,985	(.8%)
63100-9-0-1130		\$40,640		.0%
63100-9-0-1150		\$92,798	\$127,635	(27.3%)

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Pupil Transportation				
63100-9-0-2100		\$17,296	\$15,734	9.9%
63100-9-0-2210		\$23,409	\$25,303	(7.5%)
63100-9-0-2300		\$17,838	\$22,735	(21.5%)
63100-9-0-2400		\$2,517	\$2,443	3.1%
63100-9-0-2750		\$2,273	\$2,206	3.1%
63200-9-0-1160		\$11,122	\$11,363	(2.1%)
63200-9-0-1170		\$4,277,864	\$3,963,389	7.9%
63200-9-0-2100		\$330,395	\$291,780	13.2%
63200-9-0-2210		\$72,553	\$89,898	(19.3%)
63200-9-0-2300		\$404,687	\$433,749	(6.7%)
63200-9-0-2400		\$25,520	\$26,047	(2.0%)
63200-9-0-2500		\$1,873	\$817	129.4%
63200-9-0-2700		\$67,780	\$87,192	(22.3%)
63200-9-0-2750		\$23,081	\$17,648	30.8%
63200-9-0-3000			\$45,395	.0%
63200-9-0-3420		\$25,548	\$15,159	68.5%
63200-9-0-3430		\$454,919	\$336,039	35.4%
63200-9-0-5300		\$126,459	\$127,210	(.6%)
63300-9-0-1190		\$206,201	\$173,810	18.6%
63300-9-0-2100		\$15,762	\$13,218	19.2%
63400-9-0-1160		\$362,256	\$302,143	19.9%
63400-9-0-2100		\$27,513	\$22,721	21.1%
63400-9-0-2210		\$16,213	\$14,699	10.3%
63400-9-0-2300		\$47,447	\$42,275	12.2%
63400-9-0-2400		\$4,615	\$3,692	25.0%
63400-9-0-2750		\$4,094	\$2,772	47.7%
63400-9-0-6008		\$1,156,309	\$630,103	83.5%
63400-9-0-6009		\$449,230	\$466,347	(3.7%)
63700-9-0-8100		\$348,936	\$118,360	194.8%
		\$8,740,476	\$7,515,865	16.3%

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

61100-9-11-6000			\$69	.0%
		\$0	\$69	(100.0%)

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2023 Percent of Fringe Benefit Allocation	FY 2023 Total Unrecognized Expenditures	FY 2022 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures				
61100-2-1-1660		\$377,082		.0%
61100-2-1-2800		\$29,397	\$33,699	(12.8%)
61100-2-1-5500		\$2,194	\$2,185	.4%
61100-2-1-5800		\$42,600	\$42,019	1.4%
61100-2-2-1660		\$149,087		.0%
61100-2-2-5500		\$659	\$2,792	(76.4%)
61100-2-4-1660		\$6,081		.0%
61100-3-1-1650		\$22,500	\$46,572	(51.7%)
61100-3-1-1660		\$188,206		.0%
61100-3-1-2800		\$37,567	\$43,064	(12.8%)
61100-3-1-5800		\$84,689	\$79,156	7.0%

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Unrecognized Instruction Expenditures				
61100-3-1-8100		\$19,932		.0%
61100-3-2-1660		\$81,028		.0%
61100-3-2-5500		\$842	\$3,568	(76.4%)
61100-3-3-1660		\$32,000		.0%
61100-3-3-5500		\$39,219	\$9,057	333.0%
61100-3-3-5800		\$23,976	\$19,968	20.1%
61100-3-3-8100		\$140,414	\$126,096	11.4%
61100-3-5-5500		\$583	\$2,509	(76.8%)
61100-3-5-5800		\$11,846	\$9,985	18.6%
61100-9-7-1120		\$66,736	\$67,344	(.9%)
61100-9-7-3000			\$993	.0%
61100-9-7-6000		\$5,000		.0%
61100-9-7-9000		\$13,907	\$13,907	.0%
61100-9-8-1120		\$645,655	\$552,560	16.8%
61100-9-8-1151		\$309,121	\$231,877	33.3%
61100-9-8-1660		\$27,456		.0%
61100-9-8-3000		\$6,986	\$12,199	(42.7%)
61100-9-8-5800		\$6,529	\$2,618	149.4%
61100-9-8-6000		\$19,727	\$22,382	(11.9%)
61100-9-9-1120		\$5,970	\$5,404	10.5%
61100-9-9-1660		\$100		.0%
61210-2-1-1660		\$17,144		.0%
61210-3-1-1660		\$21,526		.0%
61210-3-3-1660		\$1,000		.0%
61220-2-1-1660		\$3,080		.0%
61220-2-1-5500		\$176	\$305	(42.1%)
61220-3-1-1660		\$3,920		.0%
61220-3-1-5500		\$225	\$388	(42.1%)
61310-2-1-1660		\$7,546		.0%
61310-2-1-5500		\$43,679	\$24,784	76.2%
61310-2-1-5800		\$11,145	\$19,020	(41.4%)
61310-2-2-1660		\$10,045		.0%
61310-3-1-1660		\$9,604		.0%
61310-3-1-5500		\$55,592	\$31,543	76.2%
61310-3-1-5800		\$14,185	\$24,208	(41.4%)
61310-3-2-1660		\$12,785		.0%
61310-3-3-1660		\$1,000		.0%
61320-2-1-1660		\$14,230		.0%
61320-3-1-1660		\$7,345		.0%
61410-2-1-1660		\$55,480		.0%
61410-2-1-5500		\$17,600	\$17,600	.0%
61410-3-1-1660		\$30,655		.0%
61410-3-1-5500		\$8,000	\$8,000	.0%
61410-3-3-1660		\$2,800		.0%
61410-3-3-5500		\$800	\$800	.0%
		\$2,746,651	\$1,456,599	88.6%
Unrecognized Administration Expenditures				
62110-9-0-5500		\$3,723	\$4,870	(23.6%)
62110-9-0-5800		\$15,623	\$18,162	(14.0%)
62120-9-0-1660		\$4,000		.0%
62120-9-0-2800		\$34,258		.0%

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Unrecognized Administration Expenditures				
62120-9-0-5500		\$17,370	\$14,038	23.7%
62120-9-0-5800		\$1,678	\$3,335	(49.7%)
62130-9-0-1660		\$1,200		.0%
62130-9-0-5400		\$3,418	\$4,558	(25.0%)
62130-9-0-5500		\$963	\$1,316	(26.9%)
62130-9-0-5800		\$11	\$966	(98.9%)
62140-9-0-1660		\$4,740		.0%
62140-9-0-5500		\$8,821	\$5,689	55.1%
62160-9-0-1660		\$6,250		.0%
62160-9-0-5500		\$483	\$784	(38.4%)
62220-9-0-1660		\$71,000		.0%
62230-9-0-1660		\$28,000		.0%
		\$201,538	\$53,718	275.2%
Unrecognized Pupil Transportation Expenditures				
63100-9-0-1660		\$4,000		.0%
63100-9-0-5800		\$11,884	\$2,327	410.6%
63200-9-0-1660		\$131,500		.0%
63200-9-0-2800		\$30,719	\$7,830	292.3%
63200-9-0-5800		\$12,064	\$16,681	(27.7%)
63400-9-0-1660		\$8,000		.0%
63600-9-0-5400		\$1,466,229	\$1,428,942	2.6%
		\$1,664,396	\$1,455,780	14.3%
Unrecognized Operations & Maintenance Expenditures				
64100-9-0-1660		\$3,000		.0%
64200-9-0-1660		\$98,000		.0%
64200-9-0-2800		\$2,537	\$22,058	(88.5%)
64200-9-0-5500		\$711	\$59	1114.1%
64200-9-0-5800		\$20,403	\$18,080	12.8%
64300-9-0-8100		\$7,844	\$29,414	(73.3%)
64500-9-0-8100		\$58,709	\$10,925	437.4%
64600-9-0-1660		\$1,000		.0%
		\$192,205	\$80,535	138.7%
School Food				
65100-9-0-1110		\$86,632	\$92,049	(5.9%)
65100-9-0-1130		\$51,550	\$48,813	5.6%
65100-9-0-1150		\$44,281	\$40,679	8.9%
65100-9-0-1170		\$1,776,008	\$1,588,321	11.8%
65100-9-0-1660		\$93,000		.0%
65100-9-0-2100		\$152,866	\$130,044	17.5%
65100-9-0-2210		\$30,223	\$45,342	(33.3%)
65100-9-0-2300		\$343,534	\$355,402	(3.3%)
65100-9-0-2400		\$11,391	\$10,087	12.9%
65100-9-0-2700		\$26,238	\$33,751	(22.3%)
65100-9-0-2750		\$10,332	\$6,794	52.1%
65100-9-0-2800		\$13,522	\$2,880	369.5%
65100-9-0-5800		\$272,603	\$119,390	128.3%
65100-9-0-6000		\$78,562	\$174,662	(55.0%)
65100-9-0-6002		\$2,000,718	\$1,828,003	9.4%

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School Food				
65100-9-0-8100		\$343,729	\$131,128	162.1%
65100-9-0-8200		\$351,995	\$35,629	887.9%
		\$5,687,185	\$4,642,975	22.5%
Unrecognized Facilities Expenditures				
66600-9-0-5400		\$27,500	\$31,000	(11.3%)
66600-9-0-6000		\$32,479	\$58,722	(44.7%)
66600-9-0-8100		\$9,788,988	\$10,032,857	(2.4%)
		\$9,848,967	\$10,122,579	(2.7%)
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	2.04 %	\$29,199	\$1,551	1782.7%
61100-2-2-2100	2.04 %	\$7,711	\$427	1704.1%
61100-2-4-2100	2.04 %	\$555	\$24	2210.3%
61100-3-1-2100	2.04 %	\$17,618	\$939	1777.0%
61100-3-2-2100	2.04 %	\$4,751	\$320	1385.2%
61100-3-3-2100	2.04 %	\$2,913	\$139	1992.3%
61100-3-5-2100	2.04 %	\$170	\$12	1337.8%
61100-9-7-2100	100.00 %	\$5,572	\$2,871	94.1%
61100-9-8-2100	100.00 %	\$77,033	\$56,490	36.4%
61100-9-8-2210	100.00 %	\$66,267	\$57,516	15.2%
61100-9-8-2220	100.00 %	\$91,721	\$71,649	28.0%
61100-9-8-2400	100.00 %	\$12,716	\$10,330	23.1%
61100-9-8-2750	100.00 %	\$11,483	\$9,304	23.4%
61100-9-9-2100	100.00 %	\$427	\$387	10.3%
61100-9-9-2210	100.00 %	\$992	\$898	10.5%
61100-9-9-2400	100.00 %	\$80	\$72	10.6%
61100-9-9-2750	100.00 %	\$72	\$65	10.5%
61210-2-1-2100	1.69 %	\$1,219	\$0	.0%
61210-3-1-2100	1.69 %	\$1,677	\$0	.0%
61210-3-3-2100	1.69 %	\$56	\$0	.0%
61220-2-1-2100	2.39 %	\$229	\$0	.0%
61220-3-1-2100	2.39 %	\$291	\$0	.0%
61310-2-1-2100	1.37 %	\$604	\$0	.0%
61310-2-2-2100	1.37 %	\$683	\$0	.0%
61310-3-1-2100	1.37 %	\$768	\$0	.0%
61310-3-2-2100	1.37 %	\$869	\$0	.0%
61310-3-3-2100	1.37 %	\$97	\$0	.0%
61320-2-1-2100	1.88 %	\$1,136	\$0	.0%
61320-3-1-2100	1.88 %	\$470	\$0	.0%
61410-2-1-2100	1.70 %	\$3,966	\$0	.0%
61410-3-1-2100	1.70 %	\$2,363	\$0	.0%
61410-3-3-2100	1.70 %	\$200	\$0	.0%
62110-9-0-2100	1.12 %	\$30	\$0	.0%
62120-9-0-2100	1.12 %	\$384	\$0	.0%
62130-9-0-2100	1.12 %	\$78	\$0	.0%
62140-9-0-2100	1.12 %	\$285	\$0	.0%
62160-9-0-2100	1.12 %	\$424	\$0	.0%
62220-9-0-2100	3.90 %	\$3,345	\$0	.0%
62230-9-0-2100	3.90 %	\$4,103	\$0	.0%
64100-9-0-2100	2.68 %	\$448	\$0	.0%

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Fringe Expenditures (Excluding Health Care Premium)				
64200-9-0-2100	2.68 %	\$6,935	\$0	.0%
64600-9-0-2100	2.68 %	\$159	\$0	.0%
68100-9-0-2100	1.71 %	\$1,857	\$0	.0%
68200-9-0-2100	1.76 %	\$1,413	\$0	.0%
		\$363,370	\$212,995	70.6%
Unrecognized Technology Expenditures				
68100-9-0-1660		\$25,500		.0%
68200-9-0-1660		\$19,000		.0%
68200-9-0-5200		\$342,346	\$269,222	27.2%
68200-9-0-5400		\$267,077	\$204,174	30.8%
		\$653,923	\$473,396	38.1%

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**010 Bedford 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.

Total Object Code 2800 Expenditures	\$148,000.44
Total Terminal Leave Payouts (All Functions)	\$148,000.44
Terminal Leave Payouts - Function 62120 (Executive Administration Services)	\$26,345.32

**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 2023 Subcontract/Subaward Expenditures	\$0.00
Total FY 2023 Subcontract/Subaward Expenditures that Will be INCLUDED in the Indirect Cost Rate Calculation (first \$25,000 for each)	\$0.00
Total FY 2023 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

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Schedule P

School Systems Finances - Debt

Fiscal Year 2023

Long Term Debt (Term of more than one year)

Type of Debt	Amount
Beginning of Year	74,793,020.37
Issued during the Fiscal Year	0.00
Retired during the Fiscal Year	4,762,147.00
End of Year	70,030,873.37

Short Term Debt (Term of one year or less)

Type of Debt	Amount
Beginning of Year	0.00
End of Year	0.00

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Schedule Q

Uses of Funds

Fiscal Year 2023

Section One - Prevention, Intervention, and Remediation

	Amount
State Funds Amount	859,747.00
Required Local Matching Funds Amount	392,068.67
Categories of Spending	Expenditure Amount
Standards of Quality Prevention, Intervention, and Remediation	1,231,333.28
Additional English Language Learner Teachers to Provide Instruction to Identified Limited English Proficiency Students	310,178.86
Early Reading Intervention Program	.00
Other (Please Describe)	186,518.51
Remediation funds for after school assistance	
Total for Section One - Prevention, Intervention, and Remediation	1,728,030.65

Section Two - At-Risk Add-On

	Amount
State Funds Amount	1,927,777.00
Required Local Matching Funds Amount	879,120.20
Categories of Spending	Expenditure Amount
Teacher Recruitment Programs and Incentives	.00
Dropout Prevention	611,363.65
Community and School-based Truancy Officer Programs	391,521.34
Advancement Via Individual Determination (AVID)	.00
Project Discovery	.00
Reading Recovery	.00
Programs for Students Who Speak English as a Second Language	.00

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010 Bedford County Public Schools

Hiring Additional School Guidance Counselors	.00
Testing Coordinators	220,852.25
Licensed Behavior Analysts	1,791,243.58
Programs Related to Increasing the Success of Disadvantaged Students in Completing a High School Degree and Providing Opportunities to Encourage Further Education and Training	.00
Other (Please Describe)	364,005.00
Dual Enrollment	
Total for Section Two - At-Risk Add-On	3,378,985.82

Section Three - Early Reading Intervention

	Amount
State Funds Amount	305,406.00
Required Local Matching Funds Amount	139,273.67

Categories of Spending	Expenditure Amount
Special Reading Teachers	.00
Trained Aides	736,400.00
Full-time Early Literacy Tutors	.00
Volunteer Tutors Under the Supervision of a Certified Teacher	.00
Computer-based Reading Tutorial Programs	.00
Aides to Instruct in-class Groups While the Teacher Provides Direct Instruction to the Students Who Need Extra Assistance	.00
Extended Instructional Time in the School Day or Year for These Students	.00
Other (Please Describe)	.00
Total for Section Three - Early Reading Intervention	736,400.00

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010 Bedford County Public Schools

Schedule AE

Federal Pandemic Relief Expenditure Data Items

Expenditure Category	ESSER I	ESSER II	ESSER III	GEER I	GEER II	SLFRF
Current Expenditures (AE1)	8,632.76	3,373,290.43	3,849,017.62	798.00	.00	.00
Instructional (AE2)	.00	.00	670,284.10	.00	.00	.00
Support Services (AE3)	8,632.76	.00	241,706.24	798.00	.00	.00
Capital Outlay (AE4)	.00	3,373,290.43	2,937,027.28	.00	.00	.00
Technology Supplies and Purchased Services (AE5)	.00	.00	.00	.00	.00	.00
Technology Equipment (AE6)	.00	.00	.00	.00	.00	.00
Support Services for Facilities (AE7)	.00	.00	.00	.00	.00	.00
Food Services (AE8)	.00	.00	.00	.00	.00	.00