

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

September 30, 2016

094 Washington County Public Schools

Revenues - Breakdown by Category

	FY 2016	FY 2015	Variance
STATE FUNDS			
A STANDARD OF QUALITY FUNDS	33,546,718.30	33,408,285.24	138,433.06
B INCENTIVE FUNDS	1,322,669.39	993,834.08	328,835.31
C CATEGORICAL FUNDS	254,646.75	262,039.32	(7,392.57)
D LOTTERY FUNDS	3,304,768.45	3,502,563.52	(197,795.07)
E OTHER STATE FUNDS	344,623.40	60,637.89	283,985.51
Total STATE FUNDS	38,773,426.29	38,227,360.05	546,066.24
FEDERAL FUNDS			
F FEDERAL FUNDS PAID THROUGH THE STATE	6,263,986.01	5,912,483.85	351,502.16
G FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	0.00	0.00	0.00
Total FEDERAL FUNDS	6,263,986.01	5,912,483.85	351,502.16
CITY-COUNTY FUNDS			
H LOCAL APPROPRIATIONS	28,994,400.91	27,892,326.80	1,102,074.11
I DISTRICT FUNDS	0.00	0.00	0.00
J OTHER LOCAL FUNDS	3,575,230.71	4,058,950.65	(483,719.94)
K LOANS, BONDS, AND INVESTMENTS	10,098.00	8,909.00	1,189.00
Total CITY-COUNTY FUNDS	32,579,729.62	31,960,186.45	619,543.17
Total All Revenues	77,617,141.92	76,100,030.35	1,517,111.57

Ending Balance Calculation

	FY 2016	FY 2015	Variance
Total Beginning Year Balances	4,276,420.02	4,011,172.44	265,247.58
Total Revenues	77,617,141.92	76,100,030.35	1,517,111.57
Less Total Expenditures	76,781,470.92	75,834,782.78	946,688.14
End of Year Balance	5,112,091.02	4,276,420.01	835,671.01

Instructional Position Average Salary Summary

	FY 2016	FY 2015	Variance
Elementary Teacher Average Salary	44,466.47	47,922.38	(3,455.91)
Secondary Teacher Average Salary	48,736.25	47,389.60	1,346.66
Elementary Assistant Principal Average Salary	62,811.92	68,384.15	(5,572.23)
Elementary Principal Average Salary	85,906.41	83,853.57	2,052.84
Secondary Assistant Principal Average Salary	72,149.64	75,535.14	(3,385.50)
Secondary Principal Average Salary	76,903.83	83,870.75	(6,966.92)
All Instructional Positions Average Salary	47,471.77	48,967.59	(1,495.82)
Instructional Aides Average Salary	18,997.77	19,951.44	(953.66)

FTE Positions From Federal Funds

FTE Positions From Federal Funds

48.85

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

September 30, 2016

094 Washington County Public Schools

Revenue Detail

STATE	STATE FUNDS	Amount
A	STANDARD OF QUALITY FUNDS	
	240202 BASIC AID ENTITLEMENT	18,506,692.00
	240204 REMEDIAL SUMMER SCHOOL (SOQ)	109,074.00
	240207 GIFTED EDUCATION	206,157.00
	240208 PREVENTION, INTERVENTION, AND REMEDIATION	657,948.00
	240212 SPECIAL EDUCATION	1,947,525.00
	240214 TEXTBOOK PAYMENTS	26,668.00
	240217 VOCATIONAL EDUCATION	671,106.00
	240221 SOCIAL SECURITY INSTRUCTIONAL	1,179,919.00
	240223 TEACHER RETIREMENT INSTRUCTIONAL	2,329,134.00
	240241 GROUP LIFE INSURANCE INSTRUCTIONAL	74,567.00
	240308 SALES TAX RECEIPTS - ONE CENT	7,101,461.16
	240312 SALES TAX RECEIPTS - ONE-EIGHTH (1/8) CENT	736,467.14
	Total STANDARD OF QUALITY FUNDS	<hr/> 33,546,718.30
B	INCENTIVE FUNDS	
	240211 COMPENSATION SUPPLEMENT	322,219.00
	240229 GOVERNOR'S SCHOOL - ACADEMIC YEAR SCHOOLS	492,900.00
	240243 Summer Residential & Special	0.00
	240260 GOVERNOR'S SCHOOL - REGIONAL SUMMER	0.00
	240285 ADDITIONAL ASSISTANCE WITH RETIREMENT, INFLATION, PRESCHOOL	0.00
	240289 CLINICAL FACULTY PROGRAM	0.00
	240353 GOVERNORS SCHOOL PLAN GRANTS STARTUP EXPANSION	0.00
	240362 EIPEN GRANTS	0.00
	240365 VIRGINIA WORKPLACE READINESS SKILLS ASSESSMENT	2,816.09
	240368 COLLEGE READINESS CENTER PILOT	0.00
	240434 BREAKFAST AFTER THE BELL	4,804.30
	240467 CAREER SWITCHER MENTORING GRANTS	0.00
	240520 EARLY READING SPECIALIST INITIATIVE	0.00
	240522 MATH AND READING INSTRUCTIONAL SPECIALIST INITIATIVE	0.00
	240525 STRATEGIC COMPENSATION GRANTS INITIATIVE	0.00
	410405 VPSA TECHNOLOGY GRANTS	440,000.00
	410407 SCHOOL SECURITY SYSTEM GRANTS	59,930.00
	Total INCENTIVE FUNDS	<hr/> 1,322,669.39
C	CATEGORICAL FUNDS	
	240206 ADULT EDUCATION	43,676.42
	240215 SCHOOL LUNCH	37,109.28
	240220 HOSPITAL, CLINICS, DETENTION HOMES (STATE - OP)	0.00
	240231 INDIAN CHILDREN	0.00
	240240 ADULT LITERACY - STATE	119,012.00
	240246 HOMEBOUND	53,826.28
	240261 VIRTUAL VIRGINIA	0.00
	240295 SPECIAL EDUCATION IN JAILS	1,022.77
	Total CATEGORICAL FUNDS	<hr/> 254,646.75
D	LOTTERY FUNDS	
	240203 GED PREP - ISAEP	27,223.00
	240204 REMEDIAL SUMMER SCHOOL (LOTTERY)	0.00
	240205 REGULAR FOSTER CHILDREN	138,516.00
	240218 CAREER AND TECHNICAL EDUCATION - ADULT	74,591.00
	240228 EARLY READING INTERVENTION	47,081.00
	240232 CAREER AND TECHNICAL EDUCATION - STUDENT ORGANIZATION	0.00
	240248 REGIONAL TUITION PROGRAMS (SPEC ED)	221,035.52

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

September 30, 2016

094 Washington County Public Schools

Revenue Detail

STATE	STATE FUNDS	Amount
D	LOTTERY FUNDS	
	240252 CAREER AND TECHNICAL EDUCATION EQUIPMENT	15,430.15
	240253 CAREER AND TECHNICAL EDUCATION - OCCUP PREP	122,074.00
	240259 SPECIAL EDUCATION FOSTER CHILDREN	245,420.00
	240262 CAREER AND TECHNICAL EDUCATION ADULT - REGIONAL CNTRS	0.00
	240265 AT RISK	563,417.00
	240270 CAREER AND TECHNICAL ED EQUIPMENT REGIONAL CNTRS	0.00
	240272 ALTERNATIVE EDUCATION	0.00
	240275 K-3 PRIMARY CLASS SIZE REDUCTION	862,116.00
	240281 VIRGINIA PRESCHOOL INITIATIVE	367,508.00
	240282 CAREER AND TECHNICAL EDUCATION OCCUP PREP - REGIONAL	0.00
	240291 MENTOR TEACHER PROGRAM	3,571.43
	240298 RACE TO GED	0.00
	240309 ENGLISH AS A SECOND LANGUAGE	24,199.00
	240316 ADDITIONAL ASSIST. WITH RETIREMENT, INFLATION AND PRESCHOOL	0.00
	240344 RACE TO GED - EXPANSION	85,157.89
	240347 SCHOOL BREAKFAST PROGRAM	15,337.52
	240348 TEXTBOOKS (LOTTERY)	395,383.00
	240349 INDUSTRY CERTIFICATION COSTS	12,147.94
	240355 BASIC AID SUPPLEMENT	0.00
	240375 MIDDLE SCHOOL TEACHER CORPS	0.00
	240405 SOL ALGEBRA READINESS	84,560.00
	240415 PROJECT GRADUATION	0.00
	240418 PROJECT GRADUATION SUMMER REGIONAL ACADEMY	0.00
	240444 PLUGGED IN VIRGINIA	0.00
	Total LOTTERY FUNDS	<hr/> 3,304,768.45
E	OTHER STATE FUNDS	
	240244 SMALL SCHOOL DIVISION ASSISTANCE	0.00
	240283 TEACHER OF THE YEAR	0.00
	240284 IT ACADEMY PROGRAM	0.00
	240287 INNOVATIVE EDUCATION TECHNICAL ADVISORY GROUP	0.00
	240307 JOBS FOR VIRGINIA GRADUATES	25,000.00
	240341 DOING WHAT WORKS	0.00
	240342 CTE RESOURCE CENTER	0.00
	240352 YOUTH DEVELOPMENT ACADEMY PROGRAM	0.00
	240358 CHARTER SCHOOLS SUPPLEMENT	0.00
	240361 VIRGINIA STAR IT INITIATIVE	0.00
	240372 MATH AND SCIENCE TEACHER RECRUITMENT PILOT INITIATIVE	1,000.00
	240399 NATIONAL BOARD CERTIFICATION TEACHER BONUS	7,500.00
	240400 OTHER STATE FUNDS	54,022.12
	240402 TRAINING FOR TEACHER EVALUATION	0.00
	240421 START UP GRANTS	0.00
	240422 YEAR ROUND SCHOOL PLANNING GRANTS	0.00
	240426 STEM PRE-K AND KINDERGARTEN	0.00
	240427 EFFECTIVE SCHOOL WIDE DISCIPLINE	0.00
	240430 CAREER PATHWAYS PROGRAM	0.00
	240702 OPERATION PROM GRADUATION	0.00
	240709 US SENATE YOUTH PROGRAM	0.00
	250000 BENEFITS FROM OTHER STATE AGENCIES	257,101.28
	410406 LITERARY FUND SUBSIDY GRANTS	0.00
	Total OTHER STATE FUNDS	<hr/> 344,623.40
	Total STATE FUNDS	<hr/> 38,773,426.29

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

September 30, 2016

094 Washington County Public Schools

Revenue Detail

FED	FEDERAL FUNDS	Amount
F	FEDERAL FUNDS PAID THROUGH THE STATE	
	10553 SCHOOL BREAKFAST PROGRAM	550,275.23
	10555 NATIONAL SCHOOL LUNCH PROGRAM	1,602,299.24
	10556 SPECIAL MILK PROGRAM FOR CHILDREN	0.00
	10579 CHILD NUTRITION DISCRETIONARY GRANT	0.00
	10582 FRESH FRUITS AND VEGETABLES	0.00
	10665 FEDERAL LAND USE (FOREST RESERVE)	17,909.94
	12112 FEDERAL LEASING OF LAND PAYMENTS	0.00
	16738 PROJECT EASE VA EDUCATIONAL ALTERNATIVE TO SUSPENSION	0.00
	17278 CTE WIA DISLOCATED WORKER FORMULA GRANTS	0.00
	84002 ADULT LITERACY - FEDERAL	408,182.93
	84010 TITLE I GRANTS TO LEAS (PART A)	1,548,716.67
	84011 MIGRANT EDUCATION - STATE GRANT PROGRAMS (TITLE I, PART C)	0.00
	84013 TITLE I - NEGLECTED & DELINQUENT CHILDREN	0.00
	84027 SPECIAL EDUCATION GRANTS TO STATES - FEDERAL (IDEA, PART B)	1,706,038.62
	84048 VOCATIONAL EDUCATION BASIC GRANTS TO STATES (PERKINS)	122,969.19
	84144 CONSORTIUM INCENTIVE GRANTS	0.00
	84173 SPECIAL EDUCATION - PRESCHOOL GRANTS (IDEA)	53,730.61
	84186 SAFE AND DRUG FREE SCHOOLS (TITLE IV-A, SUBPART 2)	0.00
	84213 EVEN START - SEAS (TITLE I, PART B)	0.00
	84287 21ST CENTURY LEARNINGS CTRS (TITLE IV, PART B-21)	0.00
	84293 ARABIC AND CHINESE TEACHER STUDENT	0.00
	84318 TECHNOLOGY LITERACY CHALLENGE FUND GRANTS	0.00
	84330 ADVANCE PLACEMENT (AP) PROGRAM (TITLE I, PART G)	0.00
	84358 RURAL AND LOW INCOME SCHOOLS (TITLE VI, PART B)	0.00
	84365 LANGUAGE ACQUISITION STATE GRANT (TITLE III, PART A)	0.00
	84367 ESEA - IMPROVING TEACHER QUALITY (TITLE II, PART A)	253,863.58
	84371 VIRGINIA STRIVING READERS INTERVENTION INITIATIVE	0.00
	84377 1003 G SCHOOL IMPROVEMENT GRANT	0.00
	90600 MISCELLANEOUS REVENUE	0.00
	94004 LEARN AND SERVICE AMERICA	0.00
	Total FEDERAL FUNDS PAID THROUGH THE STATE	<hr/> 6,263,986.01
G	FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	
	10550 CASH IN LIEU OF USDA COMMODITIES	0.00
	66466 CHESAPEAKE BAY RESTORATION AND PROTECTION	0.00
	84041 IMPACT AID (TITLE VIII)	0.00
	84165 MAGNET SCHOOLS ASSISTANCE	0.00
	84215 FUND FOR IMPROVEMENT OF EDUCATION	0.00
	84334 GEAR-UP PROGRAMS	0.00
	93600 HEAD START	0.00
	99900 JROTC	0.00
	99999 OTHER FEDERAL FUNDS	0.00
	Total FEDERAL FUNDS PASSED DIRECTLY TO LOCALITY	<hr/> 0.00
	Total FEDERAL FUNDS	<hr/> 6,263,986.01
CC	CITY-COUNTY FUNDS	Amount
H	LOCAL APPROPRIATIONS	
	5105000 APPROPRIATIONS - OPERATIONS	28,219,400.91
	5105010 APPROPRIATIONS - CAPITAL OUTLAY	775,000.00
	5105020 APPROPRIATIONS - DEBT SERVICE	0.00
	Total LOCAL APPROPRIATIONS	<hr/> 28,994,400.91

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

September 30, 2016

094 Washington County Public Schools

Revenue Detail

CC	CITY-COUNTY FUNDS	Amount
I	DISTRICT FUNDS	
	1101010 DISTRICT LEVY - CAPITAL OUTLAY	0.00
	1101020 DISTRICT LEVY - DEBT SERVICE	0.00
	Total DISTRICT FUNDS	<hr/> 0.00
J	OTHER LOCAL FUNDS	
	1502010 RENTS	5,299.87
	1612010 TUITION PRIVATE SOURCE - DAY SCHOOL	399,290.54
	1612020 SPECIAL FEES FROM PUPILS	6,075.00
	1612030 SALE OF TEXTBOOKS	0.00
	1612040 SCHOOL FOOD SERVICE	1,221,005.86
	1612050 TRANSPORTATION OF PUPILS	37,968.44
	1612055 TRANSPORTATION OF NON-PUBLIC SCHOOL PUPILS	0.00
	1612060 TUITION PRIVATE SOURCE - ADULT	282,224.43
	1612070 TUITION PRIVATE SOURCE - SUMMER SCHOOL	0.00
	1803010 REBATES & REFUNDS - SCHOOL BUS OPERATIONS	0.00
	1803020 REBATES & REFUNDS - OTHER MOTOR VEHICLE	0.00
	1803030 REBATES & REFUNDS - OTHER REBATES & REFUNDS	448,409.58
	1899030 DONATIONS, PRIVATE CONTRIBUTIONS & SPECIAL GIFTS	7,425.00
	1899050 SALE OF SUPPLIES	75,952.74
	1899070 SALE OF REAL ESTATE	143,648.50
	1899080 SALE OF SCHOOL BUSES	7,396.00
	1899090 SALE OF OTHER EQUIPMENT	0.00
	1899100 INSURANCE ADJUSTMENTS	116,415.00
	1899120 OTHER FUNDS	44,388.05
	1899200 ROYALTIES	0.00
	1899300 FINES AND FORFEITS	0.00
	1900110 E-RATE (UNIVERSAL SERVICE FUND)	239,174.00
	1901010 TUITION FROM ANOTHER COUNTY OR CITY	95,000.00
	1901020 OTHER PAYMENTS FROM ANOTHER COUNTY OR CITY	445,557.70
	Total OTHER LOCAL FUNDS	<hr/> 3,575,230.71
K	LOANS, BONDS, AND INVESTMENTS	
	1501010 INTEREST ON BANK NOTES	0.00
	1501020 INTEREST ON INVESTMENTS	10,098.00
	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/> 10,098.00
	Total CITY-COUNTY FUNDS	<hr/> 32,579,729.62
	Total All Revenues	<hr/> 77,617,141.92

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

September 30, 2016

094 Washington County Public Schools

Expenditure Function Breakdown

61000	INSTRUCTION	Amount
61100	CLASSROOM INSTRUCTION	45,764,621.45
61200	INSTRUCTIONAL SUPPORT - STUDENT	1,636,711.25
61300	INSTRUCTIONAL SUPPORT - STAFF	2,647,277.90
61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION	5,013,093.27
Total 61000	INSTRUCTION	55,061,703.87
62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	Amount
62100	ADMINISTRATION	1,407,808.05
62200	ATTENDANCE & HEALTH SERVICES	1,411,778.71
Total 62000	ADMINISTRATION, AND ATTENDANCE AND HEALTH	2,819,586.76
63000	PUPIL TRANSPORTATION	Amount
63100	MANAGEMENT & DIRECTION	222,459.41
63200	VEHICLE OPERATION SERVICES	3,323,112.29
63300	MONITORING SERVICES	56,778.14
63400	VEHICLE MAINTENANCE SERVICES	561,463.45
63500	SCHOOL BUS REGULAR PURCHASE	541,814.00
63600	SCHOOL BUS LEASE PURCHASE	0.00
63700	OTHER VEHICLE & EQUIPMENT PURCHASE	0.00
Total 63000	PUPIL TRANSPORTATION	4,705,627.29
64000	OPERATION AND MAINTENANCE	Amount
64100	MANAGEMENT & DIRECTION	772,239.17
64200	BUILDING SERVICES	5,427,568.37
64300	GROUNDS SERVICES	751,560.35
64400	EQUIPMENT SERVICES	121,585.93
64500	VEHICLE SERVICES	24,882.00
64600	SECURITY SERVICES	0.00
64700	WAREHOUSE/DISTRIBUTION SERVICES	22,240.55
Total 64000	OPERATION AND MAINTENANCE	7,120,076.37
65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	Amount
65100	SCHOOL FOOD SERVICES	3,018,093.90
65200	ENTERPRISE OPERATIONS	0.00
65300	COMMUNITY SERVICES	0.00
Total 65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS	3,018,093.90
66000	FACILITIES	Amount
66100	SITE ACQUISITIONS	0.00
66200	SITE IMPROVEMENTS	0.00
66300	ARCHITECTURE & ENGINEERING SERVICES	0.00
66400	EDUCATIONAL SPECIFICATIONS	0.00

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

September 30, 2016

094 Washington County Public Schools

Expenditure Function Breakdown

66000	FACILITIES	Amount
66500	BUILDING ACQUISITION & CONSTRUCTION SERVICES	0.00
66600	BUILDING IMPROVEMENTS SERVICES	298,006.88
	Total 66000 FACILITIES	298,006.88
67000	DEBT SERVICE AND FUND TRANSFERS	Amount
67100	DEBT SERVICE	0.00
67200	FUND TRANSFERS	0.00
67300	INTER-AGENCY FUND TRANSFERS	1,006,288.10
	Total 67000 DEBT SERVICE AND FUND TRANSFERS	1,006,288.10
68000	TECHNOLOGY	Amount
68100	CLASSROOM INSTRUCTION	475,463.77
68200	INSTRUCTIONAL SUPPORT	1,920,130.60
68300	ADMINISTRATION	240,043.86
68400	ATTENDANCE AND HEALTH	0.00
68500	PUPIL TRANSPORTATION	76,920.00
68600	OPERATIONS AND MAINTENANCE	39,529.52
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	2,752,087.75
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	76,781,470.92

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

September 30, 2016

094 Washington County Public Schools

Breakout of Classroom Instruction Expenditures

	FY 2016	FY 2015	Variance
61100 CLASSROOM INSTRUCTION			
2 ELEMENTARY			
1 REGULAR	18,570,179.13	22,396,176.72	(3,825,997.59)
2 SPECIAL	3,739,897.07	4,281,644.67	(541,747.60)
3 VOCATIONAL	515,174.85	616,196.42	(101,021.57)
4 GIFTED	212,953.62	216,745.99	(3,792.37)
5 OTHER	1,553,568.95	0.00	1,553,568.95
Total Cost Center 2	<u>24,591,773.62</u>	<u>27,510,763.80</u>	<u>(2,918,990.18)</u>
3 SECONDARY			
1 REGULAR	12,611,021.62	10,161,620.86	2,449,400.76
2 SPECIAL	2,287,794.88	2,186,389.04	101,405.84
3 VOCATIONAL	3,519,747.96	3,267,722.14	252,025.82
4 GIFTED	322,667.90	317,487.81	5,180.09
5 OTHER	0.00	0.00	0.00
Total Cost Center 3	<u>18,741,232.36</u>	<u>15,933,219.85</u>	<u>2,808,012.51</u>
9 DISTRICT WIDE			
6 NON-REMEDIAL SUMMER	45,099.51	0.00	45,099.51
7 ADULT	574,852.06	576,825.13	(1,973.07)
8 PRE-KINDERGARTEN	889,445.78	1,167,372.18	(277,926.40)
9 NON LEA PROGRAMS	922,218.12	910,366.22	11,851.90
10 NONREGULAR DAY	0.00	0.00	0.00
11 REMEDIAL SUMMER	0.00	93,958.07	(93,958.07)
Total Cost Center 9	<u>2,431,615.47</u>	<u>2,748,521.60</u>	<u>(316,906.13)</u>
Total Function 61100	<u>45,764,621.45</u>	<u>46,192,505.25</u>	<u>(427,883.80)</u>
61200 INSTRUCTIONAL SUPPORT - STUDENT			
2 ELEMENTARY			
1 REGULAR	835,069.40	842,150.19	(7,080.79)
2 SPECIAL	23,349.03	27,406.45	(4,057.42)
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>858,418.43</u>	<u>869,556.64</u>	<u>(11,138.21)</u>
3 SECONDARY			
1 REGULAR	751,009.19	706,310.90	44,698.29
2 SPECIAL	27,283.63	44,487.18	(17,203.55)
3 VOCATIONAL	0.00	0.00	0.00
4 GIFTED	0.00	0.00	0.00
5 OTHER	0.00	0.00	0.00
Total Cost Center 3	<u>778,292.82</u>	<u>750,798.08</u>	<u>27,494.74</u>
Total Function 61200	<u>1,636,711.25</u>	<u>1,620,354.72</u>	<u>16,356.53</u>
61300 INSTRUCTIONAL SUPPORT - STAFF			
2 ELEMENTARY			
1 REGULAR	1,317,236.67	1,411,343.56	(94,106.89)
2 SPECIAL	122,051.60	144,463.99	(22,412.39)
3 VOCATIONAL	0.00	0.00	0.00
4 GIFTED	0.00	0.00	0.00
5 OTHER	0.00	0.00	0.00

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

September 30, 2016

61300 INSTRUCTIONAL SUPPORT - STAFF

Total Cost Center 2	1,439,288.27	1,555,807.55	(116,519.28)
3 SECONDARY			
1 REGULAR	886,726.11	631,907.83	254,818.28
2 SPECIAL	189,120.33	122,469.70	66,650.63
3 VOCATIONAL	129,758.19	128,616.09	1,142.10
4 GIFTED	2,385.00	2,079.00	306.00
5 OTHER	0.00	0.00	0.00
Total Cost Center 3	1,207,989.63	885,072.62	322,917.01
9 DISTRICT WIDE			
6 NON-REMEDIAL SUMMER	0.00	0.00	0.00
7 ADULT	0.00	0.00	0.00
8 PRE-KINDERGARTEN	0.00	0.00	0.00
9 NON LEA PROGRAMS	0.00	0.00	0.00
10 NONREGULAR DAY	0.00	0.00	0.00
11 REMEDIAL SUMMER	0.00	0.00	0.00
Total Cost Center 9	0.00	0.00	0.00
Total Function 61300	2,647,277.90	2,440,880.17	206,397.73

61400 INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION

2 ELEMENTARY			
1 REGULAR	2,625,845.30	2,562,293.99	63,551.31
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	2,625,845.30	2,562,293.99	63,551.31
3 SECONDARY			
1 REGULAR	1,962,827.24	1,473,448.34	489,378.90
2 SPECIAL	0.00	0.00	0.00
3 VOCATIONAL	424,420.73	306,039.98	118,380.75
4 GIFTED	0.00	0.00	0.00
5 OTHER	0.00	0.00	0.00
Total Cost Center 3	2,387,247.97	1,779,488.32	607,759.65
Total Function 61400	5,013,093.27	4,341,782.31	671,310.96
Total Expenditures - Classroom Instruction	55,061,703.87	54,595,522.45	466,181.42

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

September 30, 2016

094 Washington County Public Schools

FTE Detail

61100	CLASSROOM INSTRUCTION	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	342.94
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	23.00
1520	SUBSTITUTE SALARIES AND WAGES	40.00
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	223.00
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	22.00
1520	SUBSTITUTE SALARIES AND WAGES	26.00
9	DISTRICT WIDE	
1110	ADMINISTRATIVE SALARIES AND WAGES	3.00
1120	INSTRUCTIONAL SALARIES AND WAGES	24.00
1150	CLERICAL SALARIES AND WAGES	6.00
1151	INSTRUCTIONAL CLASSROOM - TEACHER AIDES	9.50
1520	SUBSTITUTE SALARIES AND WAGES	6.00
61210	GUIDANCE SERVICES	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	10.25
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	7.75
1150	CLERICAL SALARIES AND WAGES	3.30
61230	HOMEBOUND INSTRUCTION	FTE
2	ELEMENTARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	3.00
3	SECONDARY	
1120	INSTRUCTIONAL SALARIES AND WAGES	4.00
61310	IMPROVEMENT OF INSTRUCTION	FTE
2	ELEMENTARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	3.00
1150	CLERICAL SALARIES AND WAGES	3.50
3	SECONDARY	
1110	ADMINISTRATIVE SALARIES AND WAGES	3.50
1150	CLERICAL SALARIES AND WAGES	4.00
61320	MEDIA SERVICES	FTE
2	ELEMENTARY	
1122	LIBRARIAN SALARIES AND WAGES	11.00
1150	CLERICAL SALARIES AND WAGES	6.00
3	SECONDARY	
1122	LIBRARIAN SALARIES AND WAGES	6.00
1150	CLERICAL SALARIES AND WAGES	2.25
61410	OFFICE OF THE PRINCIPAL	FTE
2	ELEMENTARY	
1126	PRINCIPAL SALARIES AND WAGES	9.50

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

September 30, 2016

094 Washington County Public Schools

FTE Detail

61410	OFFICE OF THE PRINCIPAL		FTE
2	ELEMENTARY		
	1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	4.00
	1150	CLERICAL SALARIES AND WAGES	21.00
3	SECONDARY		
	1126	PRINCIPAL SALARIES AND WAGES	7.00
	1127	ASSISTANT PRINCIPAL SALARIES AND WAGES	6.75
	1150	CLERICAL SALARIES AND WAGES	16.00
62100	ADMINISTRATION		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	2.20
	1111	BOARD MEMBERS SALARIES AND WAGES	7.00
	1112	SUPERINTENDENT SALARIES AND WAGES	1.00
	1113	ASSISTANT SUPERINTENDENT SALARIES AND WAGES	1.00
	1150	CLERICAL SALARIES AND WAGES	10.00
62200	ATTENDANCE & HEALTH SERVICES		FTE
9	DISTRICT WIDE		
	1130	OTHER PROFESSIONAL SALARIES AND WAGES	0.50
	1131	LICENSED SCHOOL NURSE SALARIES AND WAGES	19.00
	1132	ATTENDANCE & HEALTH, PSYCHOLOGIST	3.80
	1150	CLERICAL SALARIES AND WAGES	5.20
63000	PUPIL TRANSPORTATION		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	1.20
	1140	TECHNICAL SALARIES AND WAGES	1.05
	1150	CLERICAL SALARIES AND WAGES	2.00
	1170	OPERATIVE SALARIES AND WAGES	95.00
	1190	SERVICE SALARIES AND WAGES	17.00
64000	OPERATION AND MAINTENANCE		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	1.25
	1150	CLERICAL SALARIES AND WAGES	1.00
	1160	TRADES SALARIES AND WAGES	15.25
	1180	LABORER SALARIES AND WAGES	0.80
	1190	SERVICE SALARIES AND WAGES	45.00
65000	SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	1.00
	1150	CLERICAL SALARIES AND WAGES	1.00
	1190	SERVICE SALARIES AND WAGES	82.00
68000	TECHNOLOGY		FTE
9	DISTRICT WIDE		
	1110	ADMINISTRATIVE SALARIES AND WAGES	1.00

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

September 30, 2016

094 Washington County Public Schools

FTE Detail

68000	TECHNOLOGY	FTE
9	DISTRICT WIDE	
1120	INSTRUCTIONAL SALARIES AND WAGES	6.00
1133	TECHNOLOGY, TECHNICAL DEVELOPMENT	6.00
1150	CLERICAL SALARIES AND WAGES	2.00

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

September 30, 2016

**094 Washington County Public Schools
Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
2-61100-1120			
61100-2-1-1120		11,965,087.57	
61100-2-1-1620		68,031.93	
61100-2-2-1120		1,910,301.23	
61100-2-2-1620		3,529.50	
61100-2-3-1120		300,414.77	
61100-2-4-1120		119,593.17	
61100-2-4-1620		12,989.50	
61100-2-5-1120		967,683.26	
	342.94	15,347,630.93	44,753
2-61100-1151			
61100-2-1-1151		17,001.06	
61100-2-2-1151		493,283.46	
	23.00	510,284.52	22,186
2-61100-1520			
61100-2-1-1520		331,327.96	
61100-2-2-1520		22,948.80	
61100-2-3-1520		9,724.68	
61100-2-5-1520		13,429.50	
	40.00	377,430.94	9,436
3-61100-1120			
61100-3-1-1120		7,059,277.41	
61100-3-1-1620		414,927.01	
61100-3-2-1120		1,253,049.43	
61100-3-2-1620		3,025.00	
61100-3-3-1120		2,108,081.42	
61100-3-3-1620		2,987.50	
61100-3-4-1120		152,388.98	
61100-3-4-1620		37,326.50	
	223.00	11,031,063.25	49,467
3-61100-1151			
61100-3-1-1151		1,178.50	
61100-3-2-1151		327,528.29	
61100-3-3-1151		6,715.50	
	22.00	335,422.29	15,246

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

September 30, 2016

**094 Washington County Public Schools
Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
3-61100-1520			
61100-3-1-1520		178,784.24	
61100-3-2-1520		20,891.70	
61100-3-3-1520		73,808.22	
	26.00	273,484.16	10,519
9-61100-1110			
61100-9-7-1110		84,324.96	
61100-9-8-1110		16,585.51	
61100-9-9-1110		62,967.00	
	3.00	163,877.47	54,626
9-61100-1120			
61100-9-6-1120		25,431.10	
61100-9-7-1120		237,715.30	
61100-9-8-1120		347,915.20	
61100-9-9-1120		405,508.15	
	24.00	1,016,569.75	42,357
9-61100-1150			
61100-9-7-1150		28,928.04	
61100-9-8-1150		5,188.68	
61100-9-9-1150		112,031.88	
	6.00	146,148.60	24,358
9-61100-1151			
61100-9-8-1151		189,671.90	
	9.50	189,671.90	19,965
9-61100-1520			
61100-9-7-1520		49,431.00	
61100-9-8-1520		1,725.00	
	6.00	51,156.00	8,526
2-61210-1120			
61210-2-1-1120		469,616.02	
	10.25	469,616.02	45,816
3-61210-1120			
61210-3-1-1120		385,143.10	
	7.75	385,143.10	49,696

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

September 30, 2016

**094 Washington County Public Schools
Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
3-61210-1150	CLERICAL SALARIES AND WAGES			
61210-3-1-1150			82,151.44	
		3.30	82,151.44	24,894
2-61230-1120	INSTRUCTIONAL SALARIES AND WAGES			
61230-2-1-1120			12,442.55	
61230-2-2-1120			21,689.75	
		3.00	34,132.30	11,377
3-61230-1120	INSTRUCTIONAL SALARIES AND WAGES			
61230-3-1-1120			39,210.72	
61230-3-2-1120			25,079.51	
		4.00	64,290.23	16,073
2-61310-1110	ADMINISTRATIVE SALARIES AND WAGES			
61310-2-1-1110			150,234.67	
61310-2-2-1110			95,370.59	
		3.00	245,605.26	81,868
2-61310-1150	CLERICAL SALARIES AND WAGES			
61310-2-1-1150			105,624.31	
		3.50	105,624.31	30,178
3-61310-1110	ADMINISTRATIVE SALARIES AND WAGES			
61310-3-1-1110			30,685.58	
61310-3-2-1110			77,854.33	
61310-3-3-1110			99,266.96	
		3.50	207,806.87	59,373
3-61310-1150	CLERICAL SALARIES AND WAGES			
61310-3-1-1150			82,388.83	
61310-3-2-1150			34,131.96	
		4.00	116,520.79	29,130
2-61320-1122	LIBRARIAN SALARIES AND WAGES			
61320-2-1-1122			476,264.81	
		11.00	476,264.81	43,297
2-61320-1150	CLERICAL SALARIES AND WAGES			
61320-2-1-1150			113,120.82	
		6.00	113,120.82	18,853
3-61320-1122	LIBRARIAN SALARIES AND WAGES			
61320-3-1-1122			252,756.06	
		6.00	252,756.06	42,126

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

September 30, 2016

**094 Washington County Public Schools
Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
3-61320-1150	CLERICAL SALARIES AND WAGES			
61320-3-1-1150			44,847.61	
		2.25	44,847.61	19,932
2-61410-1126	PRINCIPAL SALARIES AND WAGES			
61410-2-1-1126			816,110.94	
		9.50	816,110.94	85,906
2-61410-1127	ASSISTANT PRINCIPAL SALARIES AND WAGES			
61410-2-1-1127			251,247.69	
		4.00	251,247.69	62,812
2-61410-1150	CLERICAL SALARIES AND WAGES			
61410-2-1-1150			564,409.72	
		21.00	564,409.72	26,877
3-61410-1126	PRINCIPAL SALARIES AND WAGES			
61410-3-1-1126			451,204.82	
61410-3-3-1126			87,121.96	
		7.00	538,326.78	76,904
3-61410-1127	ASSISTANT PRINCIPAL SALARIES AND WAGES			
61410-3-1-1127			413,928.05	
61410-3-3-1127			73,082.04	
		6.75	487,010.09	72,150
3-61410-1150	CLERICAL SALARIES AND WAGES			
61410-3-1-1150			364,637.16	
61410-3-3-1150			69,177.02	
		16.00	433,814.18	27,113
9-62100-1110	ADMINISTRATIVE SALARIES AND WAGES			
62120-9-0-1110			100,864.91	
62140-9-0-1110			109,698.04	
		2.20	210,562.95	95,710
9-62100-1111	BOARD MEMBERS SALARIES AND WAGES			
62110-9-0-1111			51,650.04	
		7.00	51,650.04	7,379
9-62100-1112	SUPERINTENDENT SALARIES AND WAGES			
62120-9-0-1112			150,600.00	
		1.00	150,600.00	150,600

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

September 30, 2016

**094 Washington County Public Schools
Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number	# of FTE Positions	Expenditure Amounts	Average Salary
9-62100-1113			
ASSISTANT SUPERINTENDENT SALARIES AND WAGES			
62120-9-0-1113		102,291.96	
	1.00	102,291.96	102,292
9-62100-1150			
CLERICAL SALARIES AND WAGES			
62110-9-0-1150		5,442.50	
62120-9-0-1150		187,296.29	
62140-9-0-1150		72,259.28	
	10.00	264,998.07	26,500
9-62200-1130			
OTHER PROFESSIONAL SALARIES AND WAGES			
62210-9-0-1130		30,116.59	
	0.50	30,116.59	60,233
9-62200-1131			
LICENSED SCHOOL NURSE SALARIES AND WAGES			
62220-9-0-1131		494,786.67	
	19.00	494,786.67	26,041
9-62200-1132			
ATTENDANCE & HEALTH, PSYCHOLOGIST			
62230-9-0-1132		222,778.53	
	3.80	222,778.53	58,626
9-62200-1150			
CLERICAL SALARIES AND WAGES			
62220-9-0-1150		34,256.04	
62230-9-0-1150		93,978.96	
	5.20	128,235.00	24,661
9-63000-1110			
ADMINISTRATIVE SALARIES AND WAGES			
63100-9-0-1110		107,217.96	
	1.20	107,217.96	89,348
9-63000-1140			
TECHNICAL SALARIES AND WAGES			
63300-9-0-1140		18,042.78	
	1.05	18,042.78	17,184
9-63000-1150			
CLERICAL SALARIES AND WAGES			
63100-9-0-1150		45,194.83	
	2.00	45,194.83	22,597
9-63000-1170			
OPERATIVE SALARIES AND WAGES			
63200-9-0-1170		1,606,175.42	
63400-9-0-1170		137,065.09	
	95.00	1,743,240.51	18,350

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

September 30, 2016

**094 Washington County Public Schools
Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
9-63000-1190	SERVICE SALARIES AND WAGES			
63200-9-0-1190			387,712.26	
		17.00	387,712.26	22,807
9-64000-1110	ADMINISTRATIVE SALARIES AND WAGES			
64100-9-0-1110			121,236.96	
		1.25	121,236.96	96,990
9-64000-1150	CLERICAL SALARIES AND WAGES			
64100-9-0-1150			35,322.00	
		1.00	35,322.00	35,322
9-64000-1160	TRADES SALARIES AND WAGES			
64300-9-0-1160			505,785.26	
64700-9-0-1160			12,663.80	
		15.25	518,449.06	33,997
9-64000-1180	LABORER SALARIES AND WAGES			
64400-9-0-1180			22,341.32	
		0.80	22,341.32	27,927
9-64000-1190	SERVICE SALARIES AND WAGES			
64200-9-0-1190			1,383,905.87	
		45.00	1,383,905.87	30,753
9-65000-1110	ADMINISTRATIVE SALARIES AND WAGES			
65100-9-0-1110			69,707.04	
		1.00	69,707.04	69,707
9-65000-1150	CLERICAL SALARIES AND WAGES			
65100-9-0-1150			31,346.40	
		1.00	31,346.40	31,346
9-65000-1190	SERVICE SALARIES AND WAGES			
65100-9-0-1190			1,153,245.94	
		82.00	1,153,245.94	14,064
9-68000-1110	ADMINISTRATIVE SALARIES AND WAGES			
68200-9-0-1110			70,069.54	
		1.00	70,069.54	70,070
9-68000-1120	INSTRUCTIONAL SALARIES AND WAGES			
68100-9-0-1120			244,695.59	
		6.00	244,695.59	40,783

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

September 30, 2016

**094 Washington County Public Schools
Detailed Average Salary Calculation**

FTE Number & Name Related Expenditure Number		# of FTE Positions	Expenditure Amounts	Average Salary
9-68000-1133	TECHNOLOGY, TECHNICAL DEVELOPMENT			
68200-9-0-1133			333,265.69	
		6.00	333,265.69	55,544
9-68000-1150	CLERICAL SALARIES AND WAGES			
68200-9-0-1150			55,032.08	
		2.00	55,032.08	27,516

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

September 30, 2016

094 Washington County Public Schools

Schedule A

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

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

Fund Source	Special Education Expenditures	Related Service Expenditures	Total
FEDERAL FUNDS	1,759,769.23	0.00	1,759,769.23
STATE FUNDS	2,468,829.57	0.00	2,468,829.57
CITY-COUNTY FUNDS	3,205,382.34	0.00	3,205,382.34
		Grand Total:	7,433,981.14

Schedule B

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

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

Expenditures	Disability Category		Per Pupil Expenditure
789,978.99	1. Intellectually Disabled (Formerly MR)	57	13,859.28
117,709.85	2. Hearing Impairments	7	16,815.69
812,774.88	3. Speech or Language Impairments	234	3,473.40
66,948.06	4. Visual Impairments	6	11,158.01
217,678.94	5. Emotional Disturbance	28	7,774.25
102,431.48	6. Orthopedic Impairments	8	12,803.94
1,775,418.94	7. Other Health Impairments	306	5,802.02
1,746,922.66	8. Specific Learning Disabilities	348	5,019.89
0.00	9. Deaf-Blindness	0	N/A
345,377.40	10. Multiple Disabilities	9	38,375.27
731,167.32	11. Autism	45	16,248.16
19,540.66	12. Traumatic Brain Injured	4	4,885.17
708,031.99	13. Developmental Delay	61	11,607.08
0.00	14. Support Services	0	N/A
7,433,981.17	Grand Total (Must equal grand total in Schedule A)		

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

September 30, 2016

094 Washington County Public Schools

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

School Nurse Full-time Equivalent Position	7.00	hours employed per day (Per FTE)
School Nurse Full-time Equivalent Position	183.89	days employed per year (Per FTE)
Total School Nurse Hours provided to students by Local Health Department Nurses in the 2015-2016 School Year	.00	
State Funded (non-DOE) Local Health Department Hours provided to students by Local Health Department Nurses in the 2015-2016 School Year	.00	
Locally Funded (including DOE) School Nurse Hours provided to students by Local Health Department Nurses in the 2015-2016 School Year	.00	

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

	Employee	Employee + 1	Family
FY 2016 Employer Cost per Employee:	6,841.00	10,500.00	13,156.00
FY 2016 Employee Participation Count:	545.00	254.00	91.00

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

September 30, 2016

094 Washington County Public Schools

Schedule E

Required Local Effort Fiscal Year 2016

SECTION 1: Qualifying Expenditures for Operations

A. Total Expenditures for Fiscal Year 2016	76,781,470.92
(Less) Excluded Capital Expenditures:	
1. Capital Outlay Additions (All Functions; Objects 8200 through 8230)	(1,143,953.74)
2. Facilities - Capital Outlay Replacements (Function 66000 and Sub-Functions 68800 and 69800; Objects 8100 through 8130)	(221,623.25)
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)	(3,018,093.90)
(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)	(1,006,288.10)
(Less) Excluded Programs (Programs 6, 7, 8, 9, and 10) -excluding Object 8200	(2,431,615.47)
Total Excluded Expenditures	(7,821,574.46)

SECTION 2: Adjustment for State Funds

(Less) Sales Tax	(7,837,928.30)
(Less) Other State Funds	(30,277,241.00)
(Less) Carry-Forward State Textbook Funds From Prior Year	0.00
(Less) Carry-Forward Other State Funds (Not Incl. Textbook Funds) From Prior Year	0.00
(Plus) State Funds Pass Through - Excluding Regional Programs	0.00
(Plus) State Funds Pass Through to Regional Alternative Education Program	0.00
(Plus) State Funds Pass Through to Regional Governor's School	1,006,288.10
(Plus) State Funds Pass Through to Regional Career & Technical Education Center	0.00
(Plus) State Funds Pass Through to Regional Special Education Program	0.00
(Plus) Unspent State Textbook Funds	0.00
(Plus) Unspent Other State Funds (Not Including Textbook Funds)	0.00
(Plus) Sum of Capital Expenditures Paid From State Funds	0.00
(Plus) Sum of Debt Service Expenditures Paid From State Funds	0.00
Total Excluded State Revenues	(37,108,881.20)

SECTION 3: Adjustment for Federal Funds

(Less) Federal Funds	(3,595,767.39)
(Less) Carry-Forward Federal Funds From Prior Year	0.00
(Plus) Unspent Federal Funds	0.00
(Plus) Sum of Capital Expenditures Paid From Federal Funds	0.00
Total Excluded Federal Revenues	(3,595,767.39)

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

September 30, 2016

094 Washington County Public Schools

SECTION 4: Adjustment for Other Local Revenue

(Less) Tuition and Other Payments from Another City or County	(540,557.70)
(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

(540,557.70)

SECTION 5: Verify Required Local Effort

Net Local Expenditures for Operations:

27,714,690.17

FY 2016 Required Local Effort for SOQ Accounts:*

15,882,786.00

Washington County has met FY 2016 Required Local Effort

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

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

September 30, 2016

094 Washington County Public Schools

Schedule E.2

Required Local Match (Fiscal Year 2016)

From Schedule E.1: Required Local Effort

Net Local Expenditures for Operations	27,714,690.17
FINAL FY 2016 Local Effort for SOQ Accounts	16,116,622.00
FINAL FY 2016 Local Expenditures for Operations in Excess of Required Local Effort Available for Required Local Match	11,598,068.17

SECTION 1: Total Funds Available to Meet Local Match Requirements

TOTAL Funds Available for Incentive and Lottery Funded Programs (Local Matches)	11,598,068.17
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SECTION 2: Calculation of Required Local Match Compliance for Incentive and Lottery Funded Accounts

Estimated FY 2016 Required Local Match for <u>Lottery Funded</u> Programs:	FY 2016 Required Local Match	Local Matching Funds Available
Virginia Preschool Initiative	226,492.00	468,207.17
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		53,730.61
The amount of Local CASH funds expended for VPI		368,508.00
In-kind contribution toward Required Local Match for VPI		0.00
Math and Reading Specialists Initiative	0.00	11,598,068.17
Early Reading Specialists Initiative	0.00	11,598,068.17
Compensation Supplement	113,691.00	11,484,377.17
At-Risk	347,230.00	11,137,147.17

Sufficient Local Funds Appropriated to meet FY 2016 Required Match

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

September 30, 2016

094 Washington County Public Schools

Schedule G

**Capital Outlay Expenditures by Fund Source
Fiscal Year 2016**

Total Expenditures in Object Codes 8100, 8110, 8120, and 8130 (Functions 66100-66600, 68800, and 69800):	221,623.25
(Objects 8100, 8110, 8120, & 8130) paid from Federal Funds:	0.00
(Objects 8100, 8110, 8120, & 8130) paid from State Funds:	0.00
(Objects 8100, 8110, 8120, & 8130) paid from Loans, Bonds or Temporary Financing (Revenue Codes 4104010, 4104020, 4104030, 4104040)	0.00
(Objects 8100, 8110, 8120, & 8130) paid from Local Funds:	221,623.25
Total Expenditures in Object Code 8200 (all functions) and Object Codes 8210-8230 (68800 and 69800):	1,143,953.74
(Objects 8200, 8210, 8220, & 8230) paid from Federal Funds:	0.00
(Objects 8200, 8210, 8220, & 8230) paid from State Funds:	0.00
(Objects 8200, 8210, 8220, & 8230) paid from Loans, Bonds or Temporary Financing (Revenue Codes 4104010, 4104020, 4104030, 4104040)	0.00
(Objects 8200, 8210, 8220, & 8230) paid from Local Funds:	1,143,953.74
Total Expenditures in Sub-Function 67100 (Debt Service and Capital Lease Expenditures)	
The amount of total expenditures submitted in Sub-Function 67100 paid from State Funds:	0.00
The amount of total expenditures calculated for Sub-Function 67100 paid from Local Funds:	0.00

Schedule H

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

I. Textbook Revenues	Actual FY 2016	Budgeted FY 2017
A. Beginning of Year Balances	1,876,889.37	1,747,857.00
B. State SOQ and Lottery Textbook Funds	422,051.00	505,410.00
C. Other State Funds	0.00	0.00
D. Local Funds	0.00	271,427.00
E. Other Funds (excluding state or local funds)	0.00	8,000.00
II. Textbook Expenditures		
A. Object Code 6020. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	786,440.95	894,000.00
B. Object Code 6030. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	1,488,512.37	1,588,694.00
B. Object Code 6030. Functions 61100, 61210, 61230, 61320, and 69000 on the Annual School Report	0.00	50,000.00

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

September 30, 2016

094 Washington County Public Schools

Schedule I: Salary Survey, Fiscal Year 2016

Compensation for Teaching Personnel	Actual FY 2016	Budgeted FY 2017
Total Compensation for Elementary Teaching Personnel	16,488,554.06	17,040,993.68
Total Compensation for Secondary Teaching Personnel	11,817,038.23	12,237,168.03
Total Compensation for District Teaching Personnel	0.00	0.00
Total Compensation for Teaching Personnel	28,305,592.29	29,278,161.71
 Number of Classroom Teachers		
Total Elementary FTE Classroom Teachers	349.94	343.72
Total Secondary FTE Classroom Teachers	229.00	236.62
Total District FTE Classroom Teachers	0.00	0.00
Total Number of FTE Classroom Teachers	578.94	580.34
 Number of FTE Librarians and Guidance Counselors		
Total Elementary FTE Librarians and Guidance Counselors	21.25	22.00
Total Secondary FTE Librarians and Guidance Counselors	13.75	14.00
Total District FTE Librarians and Guidance Counselors	0.00	0.00
Total Number of FTE Librarians and Guidance Counselors	35.00	36.00
 Calculated Average Salary for Classroom Teachers	 46,104.82	 47,503.26
 Compensation for Principals		
	Actual FY 2016	Budgeted FY 2017
Total Compensation for Elementary Principals	816,110.94	832,620.03
Total Compensation for Secondary Principals	538,326.78	644,800.82
Total Compensation for District Principals	0.00	0.00
Total Compensation for Principals	1,354,437.72	1,477,420.85
 Number of FTE Principals		
Total Elementary FTE Principals	9.50	9.00
Total Secondary FTE Principals	7.00	7.00
Total District FTE Principals	0.00	0.00
Total Number of FTE Principals	16.50	16.00
 Calculated Average Salary for Principals	 82,087.13	 92,338.80
 Compensation for Assistant Principals		
	Actual FY 2016	Budgeted FY 2017
Total Compensation for Elementary Assistant Principals	251,247.69	265,436.39
Total Compensation for Secondary Assistant Principals	487,010.09	507,335.69
Total Compensation for District Assistant Principals	0.00	0.00
Total Compensation for Assistant Principals	738,257.78	772,772.08
 Number of FTE Assistant Principals		
Total Elementary FTE Assistant Principals	4.00	4.00
Total Secondary FTE Assistant Principals	6.75	7.00
Total District FTE Assistant Principals	0.00	0.00
Total Number of FTE Assistant Principals	10.75	11.00
 Calculated Average Salary for Assistant Principals	 68,675.14	 70,252.01

Section D: Action taken to improve teacher's salaries

Employee salaries were increased 1.5% + step.

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

September 30, 2016

094 Washington County Public Schools

Schedule J

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

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

	Expenditures	FTEs	Average Salary
Elementary	160,910.00	4.00	40,228.00
Secondary	83,785.59	2.00	41,893.00
District Wide	0.00	0.00	0.00

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

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

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

September 30, 2016

094 Washington County Public Schools

Supplemental Schedule K

Table 15 Methodology - Preliminary FY 2016 vs. Adjusted 2015

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

	Preliminary FY 2016 (includes Pre-K)	Final FY 2015 (includes Pre-K)
1a. Expenditures for operations:	\$73,487,388	\$73,587,125
1b. Less tuition from another county or city (revenue 1901010 and 1901020):	\$540,558	\$85,000
1c. Plus State revenues to divisions participating in regional programs:		
Alternative Education	\$58,095	\$57,170
Academic Year Governor's School	\$17,436	\$92,978
1d. Total expenditures for operations:	\$73,022,361	\$73,652,273
2a. Less State Revenues:	\$29,435,287	\$29,061,417
2b. Plus the sum of all Beginning-Year Balances from State funds:	\$0	\$0
2c. Plus state revenues to divisions..		
Alternative Education	\$58,095	\$57,170
Academic Year Governor's School	\$17,436	\$92,978
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):	\$0	\$0
Academic Year Governor's School	\$29,510,818	\$29,211,565
2g. State Per Pupil Amount:	\$4,030	\$3,992
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	\$7,837,928	\$7,630,875
3b. State Sales Tax Per Pupil Amount:	\$1,070	\$1,043
4a. Less Federal Revenues:	\$6,263,986	\$5,912,484
4b. Plus the sum of all Beginning-Year Balances from Federal funds:	\$0	\$0
4c. Less the sum of all End-Of-Year Balances from Federal funds:	\$0	\$0
4d. Less total Federal funds used for capital expenditures (Schedule G of ASRFIN):	\$0	\$0
4e. Total Federal Expenditures for Operations:	\$6,263,986	\$5,912,484
4f. Federal Per Pupil Amount:	\$855	\$808
5a. Total Local Expenditures for Operations:	\$29,409,629	\$30,897,349
5b. Local Per Pupil Amount:	\$4,016	\$4,223
6a. Total Expenditures for Operations:	\$73,022,361	\$73,652,273
6b. Total Per Pupil Amount:	\$9,971	\$10,066
7. End-Of-Year Average Daily Membership:	7,323.31	7,316.92

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

September 30, 2016

094 Washington County Public Schools

Supplemental Schedule K (Continued)

<u>ESEA Maintenance of Effort Calculations</u>	Preliminary FY 2016	Final FY 2015
6a. Total Expenditures for Operations:	\$66,758,375	\$67,739,789
Community Services Expenditures (Function 65300, all Objects except 8200)	\$0	\$0
Pre-kindergarten Expenditures (Program 8) from State & Local Sources	\$835,715	\$652,992
Total State and Local Expenditures (excludes community services and Pre-K expenditures)	\$65,922,660	\$67,086,797
Total State and Local Expenditures-FY 2016 as a percentage of FY 2015	98.26 %	0 %
End-Of-Year Average Daily Membership excluding Pre-K	7,110.95	7,100.15
State and Local Per Pupil Expenditures	\$9,271	\$9,449
State and Local Per Pupil Expenditures - FY 2016 as a percentage of FY 2015	98.12 %	0 %

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

September 30, 2016

094 Washington County Public Schools

Schedule L

**Expenditure Detail for ARRA funds Expended to be reported to the United States Department of Education
Fiscal Year 2016**

	Total ARRA Revenues including Title I and Title V, Part A	American Reinvestment and Recovery Act (ARRA) Excluding Title I & Title V, Part A Revenues Received	ARRA Title I Revenues Received	ARRA Title V, Part A Revenues Received
ARRA Revenues:	\$0.00	\$0.00	\$0.00	\$0.00
ARRA Expenditures:				
1 <u>Total current expenditures for public elementary-secondary education</u> Functions 61100, 61200, 61300, 61400, 62100, 62200, 63000, 64000, 65000, 68000, 69000 Objects 1000, 2000, 3000, 4000, 5001, 5100, 5200, 5300, 5400, 5500, 5800, 6000, 7000 Exclude Programs 7, 8, 9, 10	\$0.00	\$0.00	\$0.00	\$0.00
1a <u>Current expenditures for public elementary-secondary education: Instruction Only (Include these expenditures in item 1 above)</u> Functions 61100, 61230, 68100, 69100 Objects 1000, 2000, 3000, 4000, 5001, 5100, 5200, 5300, 5400, 5500, 5800, 6000, 7000 Exclude Programs 7, 8, 9, 10	\$0.00	\$0.00	\$0.00	\$0.00
2 <u>Current expenditures for community services, adult education, and other programs outside of public elementary-secondary education</u> Programs 7 (Adult), 8 (Pre-K), 9 (Non-LEA) Objects 1000, 2000, 3000, 4000, 5001, 5100, 5200, 5300, 5400, 5500, 5800, 6000, 7000, 10 (Non-Regular Day School)	\$0.00	\$0.00	\$0.00	\$0.00
3 <u>Property/capital outlay expenditures - excludes 66000 (facilities)</u> Functions 61100, 61200, 61300, 61400, 62100, 62200, 63000, 64000, 65000, 68000, 69000 Objects 8000	\$0.00	\$0.00	\$0.00	\$0.00
4 <u>School construction expenditures</u> Functions 66000 All Objects	\$0.00	\$0.00	\$0.00	\$0.00
Balance of Total ARRA Revenues minus ARRA Expenditures Reported	\$0.00			

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

September 30, 2016

**094 Washington 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 2016**

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

Instructional Expenditure Percentage	FY 2016	FY 2015	% Variance
Total Instructional Expenditures (numerator)	\$45,162,312	\$43,414,037	4.03%
Total SOQ-Recognized Expenditures (denominator)	\$67,144,345	\$65,630,167	2.31%
Percentage of Total SOQ-Reconized Expenditures for Instruction (Absolute)	67.26%	66.15%	1.11%

INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2016 Total SOQ- Recognized Expenditures	FY 2015 Total SOQ- Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$27,459,025	\$27,469,163	
Instructional Aide Salaries	\$845,707	\$897,815	(5.8%)
Guidance Counselor Salaries	\$854,759	\$870,869	(1.8%)
Principal Salaries	\$1,354,438	\$1,257,889	7.7%
Assistant Principal Salaries	\$738,258	\$617,020	19.6%
Textbooks	\$786,441	\$243,468	223.0%
Fringe Expenditures (Excluding Health Care Premium)	\$7,008,150	\$6,751,933	3.8%
Health Care Costs	\$4,694,475	\$4,525,127	3.7%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$881,171	\$724,175	21.7%
Purchased Services - Instructional	\$539,890	\$56,578	854.2%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
TOTAL INSTRUCTIONAL EXPENDITURES	\$45,162,312	\$43,414,037	4.0%

SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2016 Total SOQ- Recognized Expenditures	FY 2015 Total SOQ- Recognized Expenditures	Percent Variance
Support Salaries	\$5,412,507	\$5,588,094	(3.1%)
Fringe Expenditures (Excluding Health Care Premium)	\$1,481,365	\$1,587,251	(6.7%)
Health Care Costs	\$1,674,811	\$1,780,234	(5.9%)
Superintendents	\$150,600	\$150,000	0.4%
School Boards	\$51,650	\$51,650	
Nurses	\$494,787	\$444,250	11.4%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

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

September 30, 2016

094 Washington County Public Schools

SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2016 Total SOQ- Recognized Expenditures	FY 2015 Total SOQ- Recognized Expenditures	Percent Variance
TOTAL SUPPORT - PERSONAL EXPENDITURES	\$9,265,719	\$9,601,479	(3.5%)
SUPPORT - NON-PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2016 Total SOQ- Recognized Expenditures	FY 2015 Total SOQ- Recognized Expenditures	Percent Variance
Instructional Classroom	\$1,576,563	\$1,500,703	5.1%
Instructional Support	\$103,905	\$150,952	(31.2%)
Principal's Office	\$184,998	\$113,452	63.1%
Administration	\$199,041	\$197,537	0.8%
Attendance & Health	\$165,463	\$129,502	27.8%
Utilities	\$1,926,375	\$2,179,007	(11.6%)
Communications	\$211,144	\$203,804	3.6%
Insurance	\$429,040	\$366,269	17.1%
Other Operations & Maintenance	\$1,566,223	\$956,292	63.8%
Facilities	\$0	\$0	
Unemployment Insurance	\$5,864	\$11,666	(49.7%)
Worker's Compensation	\$0	\$0	
Disability Insurance	\$0	\$0	
Substitute Teachers	\$650,915	\$895,967	(27.4%)
Improvement	\$165,596	\$121,203	36.6%
Technology	\$843,523	\$1,033,666	(18.4%)
Contingency Reserve	\$0	\$0	
Pupil Transportation	\$4,687,663	\$4,739,715	(1.1%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$14,916	
TOTAL SUPPORT - NON-PERSONAL EXPENDITURES	\$12,716,313	\$12,614,651	0.8%

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

September 30, 2016

094 Washington County Public Schools

**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 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures	\$3,833,376	\$4,520,248	(15.2%)
Unrecognized Administration Expenditures	\$92,567	\$217,992	(57.5%)
Unrecognized Pupil Transportation Expenditures	\$17,964	\$32,938	(45.5%)
Unrecognized Operations & Maintenance Expenditures	\$55,325	\$289,801	(80.9%)
School Food	\$3,018,094	\$3,275,703	(7.9%)
Unrecognized Facilities Expenditures	\$298,007	\$128,705	131.5%
Debt Service & Fund Transfers	\$1,006,288	\$984,670	2.2%
Fringe Expenditures (Excluding Health Care Premium)	\$296,174	\$367,478	(19.4%)
Unrecognized Technology Expenditures	\$939,783	\$191,526	390.7%
Unrecognized Contingency Reserve Expenditures	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$79,042	
Health Care Costs	\$79,548	\$116,513	(31.7%)
Classroom Teacher Salaries & Benefits	\$0	\$0	
Support Salaries	\$0	\$0	
TOTAL NOT RECOGNIZED BY THE SOQ MODEL	\$9,637,126	\$10,204,615	(5.6%)

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

September 30, 2016

094 Washington County Public Schools

Instructional Expenditures Breakdown

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Classroom Teacher Salaries				
61100-2-1-1120		\$11,965,088	\$14,474,633	(17.3%)
61100-2-1-1620		\$68,032	\$184,169	(63.1%)
61100-2-2-1120		\$1,910,301	\$2,074,856	(7.9%)
61100-2-2-1620		\$3,530		.0%
61100-2-3-1120		\$300,415	\$410,095	(26.7%)
61100-2-4-1120		\$119,593	\$136,652	(12.5%)
61100-2-4-1620		\$12,990		.0%
61100-2-5-1120		\$967,683		.0%
61100-3-1-1120		\$7,059,277	\$5,495,875	28.4%
61100-3-1-1620		\$414,927	\$410,594	1.1%
61100-3-2-1120		\$1,253,049	\$1,073,857	16.7%
61100-3-2-1620		\$3,025	\$2,913	3.9%
61100-3-3-1120		\$2,108,081	\$1,977,400	6.6%
61100-3-3-1620		\$2,988	\$3,100	(3.6%)
61100-3-4-1120		\$152,389	\$176,377	(13.6%)
61100-3-4-1620		\$37,327		.0%
61210-2-1-1620		\$38		.0%
61230-2-1-1120		\$12,443	\$12,419	.2%
61230-2-2-1120		\$21,690	\$25,163	(13.8%)
61230-3-1-1120		\$39,211	\$50,932	(23.0%)
61230-3-2-1120		\$25,080	\$40,953	(38.8%)
61320-2-1-1122		\$476,265	\$515,462	(7.6%)
61320-2-1-1620		\$8,154	\$3,992	104.3%
61320-3-1-1122		\$252,756	\$147,145	71.8%
61320-3-1-1620			\$5,079	.0%
68100-2-1-1120		\$160,910	\$161,468	(.3%)
68100-3-1-1120		\$83,786	\$86,032	(2.6%)
		\$27,459,025	\$27,469,163	(0.0%)
Instructional Aide Salaries				
61100-2-1-1151		\$17,001	\$13,600	25.0%
61100-2-2-1151		\$493,283	\$599,953	(17.8%)
61100-3-1-1151		\$1,179		.0%
61100-3-2-1151		\$327,528	\$269,668	21.5%
61100-3-3-1151		\$6,716		.0%
61100-3-4-1151			\$14,593	.0%
		\$845,707	\$897,815	(5.8%)
Guidance Counselor Salaries				
61210-2-1-1120		\$469,616	\$530,407	(11.5%)
61210-3-1-1120		\$385,143	\$340,461	13.1%
		\$854,759	\$870,869	(1.8%)
Principal Salaries				
61410-2-1-1126		\$816,111	\$838,536	(2.7%)
61410-3-1-1126		\$451,205	\$334,062	35.1%
61410-3-3-1126		\$87,122	\$85,292	2.1%
		\$1,354,438	\$1,257,889	7.7%

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

September 30, 2016

094 Washington County Public Schools

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Assistant Principal Salaries				
61410-2-1-1127		\$251,248	\$239,345	5.0%
61410-3-1-1127		\$413,928	\$305,674	35.4%
61410-3-3-1127		\$73,082	\$72,002	1.5%
		\$738,258	\$617,020	19.6%
Textbooks				
61100-2-1-6020		\$492,836	\$150,776	226.9%
61100-3-1-6020		\$265,320	\$50,447	425.9%
61100-3-2-6020			\$18,897	.0%
61100-3-3-6020		\$28,285	\$23,348	21.1%
		\$786,441	\$243,468	223.0%
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	97.66 %	\$894,307	\$1,289,347	(30.6%)
61100-2-1-2210	97.62 %	\$1,593,666	\$1,946,916	(18.1%)
61100-2-1-2220	97.62 %	\$4,574		.0%
61100-2-1-2400	97.62 %	\$129,248	\$160,478	(19.5%)
61100-2-1-2750	97.62 %	\$120,888	\$142,416	(15.1%)
61100-2-2-2100	97.66 %	\$171,318	\$191,768	(10.7%)
61100-2-2-2210	97.62 %	\$285,554	\$321,396	(11.2%)
61100-2-2-2400	97.62 %	\$24,601	\$26,479	(7.1%)
61100-2-2-2750	97.62 %	\$21,495	\$23,452	(8.3%)
61100-2-3-2100	97.66 %	\$22,540	\$28,196	(20.1%)
61100-2-3-2210	97.62 %	\$40,982	\$56,448	(27.4%)
61100-2-3-2400	97.62 %	\$3,469	\$4,546	(23.7%)
61100-2-3-2750	97.62 %	\$3,090	\$4,097	(24.6%)
61100-2-4-2100	97.66 %	\$10,278	\$12,531	(18.0%)
61100-2-4-2210	97.62 %	\$9,848	\$16,295	(39.6%)
61100-2-4-2400	97.62 %	\$843	\$1,344	(37.3%)
61100-2-4-2750	97.62 %	\$742	\$1,191	(37.7%)
61100-2-5-2100	97.66 %	\$77,537		.0%
61100-2-5-2210	97.62 %	\$143,970		.0%
61100-2-5-2400	97.62 %	\$20,985		.0%
61100-2-5-2750	97.62 %	\$10,361		.0%
61100-3-1-2100	97.66 %	\$553,267	\$45,029	1128.7%
61100-3-1-2210	97.62 %	\$916,356	\$738,134	24.1%
61100-3-1-2400	97.62 %	\$79,094	\$61,493	28.6%
61100-3-1-2750	97.62 %	\$68,966	\$54,394	26.8%
61100-3-2-2100	97.66 %	\$114,080	\$97,049	17.5%
61100-3-2-2210	97.62 %	\$201,381	\$178,257	13.0%
61100-3-2-2400	97.62 %	\$17,207	\$14,630	17.6%
61100-3-2-2750	97.62 %	\$15,183	\$13,031	16.5%
61100-3-3-2100	97.66 %	\$157,430	\$141,438	11.3%
61100-3-3-2210	97.62 %	\$286,389	\$272,443	5.1%
61100-3-3-2400	97.62 %	\$24,552	\$22,415	9.5%
61100-3-3-2750	97.62 %	\$21,553	\$19,906	8.3%
61100-3-4-2100	97.66 %	\$13,469	\$20,634	(34.7%)
61100-3-4-2210	97.62 %	\$20,832		.0%
61100-3-4-2400	97.62 %	\$1,782	\$1,727	3.2%
61100-3-4-2750	97.62 %	\$1,570	\$1,532	2.5%
61210-2-1-2100	91.23 %	\$31,550	\$35,207	(10.4%)

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

September 30, 2016

094 Washington County Public Schools

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
61210-2-1-2210	91.23 %	\$58,483	\$64,576	(9.4%)
61210-2-1-2400	91.23 %	\$4,989	\$5,300	(5.9%)
61210-2-1-2750	91.23 %	\$4,386	\$4,721	(7.1%)
61210-3-1-2100	91.23 %	\$32,385	\$27,330	18.5%
61210-3-1-2210	91.23 %	\$59,015	\$55,032	7.2%
61210-3-1-2400	91.23 %	\$5,013	\$4,516	11.0%
61210-3-1-2750	91.23 %	\$4,438	\$3,782	17.4%
61230-2-1-2100	100.00 %	\$940	\$877	7.2%
61230-2-2-2100	100.00 %	\$1,659	\$2,244	(26.1%)
61230-3-1-2100	100.00 %	\$3,001	\$3,894	(22.9%)
61230-3-2-2100	100.00 %	\$1,919	\$3,180	(39.7%)
61320-2-1-2100	82.35 %	\$35,860	\$36,794	(2.5%)
61320-2-1-2210	82.19 %	\$62,724	\$67,080	(6.5%)
61320-2-1-2400	82.19 %	\$5,309	\$5,549	(4.3%)
61320-2-1-2750	82.19 %	\$4,729	\$4,942	(4.3%)
61320-3-1-2100	82.35 %	\$17,912	\$10,802	65.8%
61320-3-1-2210	82.19 %	\$34,001	\$20,632	64.8%
61320-3-1-2400	82.19 %	\$2,912	\$1,693	71.9%
61320-3-1-2750	82.19 %	\$2,563	\$1,416	81.0%
61410-2-1-2100	67.70 %	\$81,025	\$79,933	1.4%
61410-2-1-2210	67.70 %	\$155,768	\$145,648	6.9%
61410-2-1-2400	67.70 %	\$13,252	\$11,957	10.8%
61410-2-1-2750	67.70 %	\$11,646	\$10,645	9.4%
61410-3-1-2100	67.70 %	\$61,604	\$47,301	30.2%
61410-3-1-2210	67.70 %	\$114,652	\$88,726	29.2%
61410-3-1-2400	67.70 %	\$9,847	\$7,326	34.4%
61410-3-1-2750	67.70 %	\$8,644	\$6,484	33.3%
61410-3-3-2100	67.70 %	\$11,276	\$10,392	8.5%
61410-3-3-2210	67.70 %	\$21,472	\$20,468	4.9%
61410-3-3-2400	67.70 %	\$1,817	\$1,576	15.3%
61410-3-3-2750	67.70 %	\$1,619	\$1,496	8.2%
68100-9-0-2100	100.00 %	\$18,441	\$18,934	(2.6%)
68100-9-0-2210	100.00 %	\$34,389	\$29,517	16.5%
68100-9-0-2400	100.00 %	\$2,911	\$2,952	(1.4%)
68100-9-0-2750	100.00 %	\$2,593		.0%
		\$7,008,150	\$6,751,933	3.8%
Health Care Costs				
61100-2-1-2300	90.25 %	\$1,800,189	\$2,086,431	(13.7%)
61100-2-2-2300	90.25 %	\$379,781	\$393,916	(3.6%)
61100-2-3-2300	90.25 %	\$38,547	\$66,940	(42.4%)
61100-2-4-2300	90.25 %	\$15,222	\$13,722	10.9%
61100-2-5-2300	90.25 %	\$163,544		.0%
61100-3-1-2300	90.25 %	\$1,091,071	\$834,746	30.7%
61100-3-2-2300	90.25 %	\$267,638	\$220,404	21.4%
61100-3-3-2300	90.25 %	\$286,215	\$260,717	9.8%
61100-3-4-2300	90.25 %	\$19,323	\$18,875	2.4%
61100-9-7-2300	69.07 %	\$38,669	\$42,763	(9.6%)
61100-9-8-2300	69.07 %	\$103,470	\$117,535	(12.0%)
61100-9-9-2300	69.07 %	\$35,518	\$31,756	11.8%
61210-2-1-2300	84.51 %	\$62,660	\$61,813	1.4%

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

September 30, 2016

094 Washington County Public Schools

Instructional Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Health Care Costs				
61210-3-1-2300	84.51 %	\$63,408	\$61,887	2.5%
61320-2-1-2300	67.33 %	\$58,954	\$60,784	(3.0%)
61320-3-1-2300	67.33 %	\$38,218	\$33,956	12.6%
61410-2-1-2300	42.41 %	\$96,489	\$111,960	(13.8%)
61410-3-1-2300	42.41 %	\$82,981	\$60,456	37.3%
61410-3-3-2300	42.41 %	\$12,988	\$11,579	12.2%
68100-9-0-2300	40.00 %	\$15,200	\$12,232	24.3%
68200-9-0-2300	40.00 %	\$24,389	\$22,654	7.7%
		\$4,694,475	\$4,525,127	3.7%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)				
61100-2-2-7000		\$129,765	\$127,681	1.6%
61100-2-3-7000			\$2,928	.0%
61100-3-1-3810		\$751,405	\$593,566	26.6%
		\$881,171	\$724,175	21.7%
Purchased Services - Instructional				
61100-2-2-3200		\$75,182		.0%
61100-2-3-3200		\$80,634		.0%
61100-2-5-3200		\$62,305		.0%
61100-3-1-3200		\$80,634	\$185	43462.2%
61100-3-2-3200		\$9,119		.0%
61100-3-3-3200		\$523		.0%
61210-3-1-3200		\$32,000		.0%
61320-2-1-3200		\$31,756		.0%
61320-3-1-3200		\$167,737	\$56,393	197.4%
		\$539,890	\$56,578	854.2%
Support - Personal Expenditures CATEGORY				
Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Support Salaries				
61210-3-1-1150		\$82,151	\$86,893	(5.5%)
61310-2-1-1110		\$150,235	\$177,491	(15.4%)
61310-2-1-1150		\$105,624	\$72,163	46.4%
61310-2-2-1110		\$95,371	\$112,230	(15.0%)
61310-3-1-1110		\$30,686	\$39,861	(23.0%)
61310-3-1-1150		\$82,389	\$71,620	15.0%
61310-3-2-1110		\$77,854	\$57,253	36.0%
61310-3-2-1150		\$34,132	\$33,635	1.5%
61310-3-3-1110		\$99,267	\$97,488	1.8%
61320-2-1-1150		\$113,121	\$117,978	(4.1%)
61320-3-1-1150		\$44,848	\$41,064	9.2%
61410-2-1-1150		\$564,410	\$649,860	(13.1%)
61410-3-1-1150		\$364,637	\$353,222	3.2%
61410-3-3-1150		\$69,177	\$65,461	5.7%
62110-9-0-1150		\$5,443	\$1,655	228.9%
62120-9-0-1110		\$100,865		.0%
62120-9-0-1113		\$102,292	\$100,813	1.5%
62120-9-0-1130			\$116,036	.0%

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

September 30, 2016

094 Washington County Public Schools

Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Support Salaries				
62120-9-0-1150		\$187,296	\$309,232	(39.4%)
62140-9-0-1110		\$109,698		.0%
62140-9-0-1130			\$79,702	.0%
62140-9-0-1150		\$72,259	\$62,164	16.2%
62210-9-0-1130		\$30,117		.0%
62220-9-0-1130			\$29,720	.0%
62220-9-0-1150		\$34,256	\$33,777	1.4%
62230-9-0-1132		\$222,779	\$220,205	1.2%
62230-9-0-1150		\$93,979	\$92,691	1.4%
64100-9-0-1110		\$121,237	\$101,467	19.5%
64100-9-0-1150		\$35,322	\$34,814	1.5%
64200-9-0-1160			\$504,566	.0%
64200-9-0-1180			\$55,551	.0%
64200-9-0-1190		\$1,383,906	\$1,252,630	10.5%
64300-9-0-1160		\$505,785		.0%
64400-9-0-1130			\$106,010	.0%
64400-9-0-1180		\$22,341		.0%
64700-9-0-1160		\$12,664	\$58,293	(78.3%)
68200-9-0-1110		\$70,070	\$67,588	3.7%
68200-9-0-1133		\$333,266	\$323,530	3.0%
68200-9-0-1150		\$55,032	\$61,432	(10.4%)
		\$5,412,507	\$5,588,094	(3.1%)
Fringe Expenditures (Excluding Health Care Premium)				
61100-2-1-2100	2.34 %	\$21,382	\$42,287	(49.4%)
61100-2-1-2210	2.38 %	\$38,879	\$65,289	(40.5%)
61100-2-1-2220	2.38 %	\$112		.0%
61100-2-1-2400	2.38 %	\$3,153	\$5,382	(41.4%)
61100-2-1-2750	2.38 %	\$2,949	\$4,776	(38.2%)
61100-2-2-2100	2.34 %	\$4,096	\$6,289	(34.9%)
61100-2-2-2210	2.38 %	\$6,966	\$10,778	(35.4%)
61100-2-2-2400	2.38 %	\$600	\$888	(32.4%)
61100-2-2-2750	2.38 %	\$524	\$786	(33.3%)
61100-2-3-2100	2.34 %	\$539	\$925	(41.7%)
61100-2-3-2210	2.38 %	\$1,000	\$1,893	(47.2%)
61100-2-3-2400	2.38 %	\$85	\$152	(44.5%)
61100-2-3-2750	2.38 %	\$75	\$137	(45.1%)
61100-2-4-2100	2.34 %	\$246	\$411	(40.2%)
61100-2-4-2210	2.38 %	\$240	\$546	(56.0%)
61100-2-4-2400	2.38 %	\$21	\$45	(54.4%)
61100-2-4-2750	2.38 %	\$18	\$40	(54.6%)
61100-2-5-2100	2.34 %	\$1,854		.0%
61100-2-5-2210	2.38 %	\$3,512		.0%
61100-2-5-2400	2.38 %	\$512		.0%
61100-2-5-2750	2.38 %	\$253		.0%
61100-3-1-2100	2.34 %	\$13,228	\$1,477	795.7%
61100-3-1-2210	2.38 %	\$22,355	\$24,753	(9.7%)
61100-3-1-2400	2.38 %	\$1,930	\$2,062	(6.4%)
61100-3-1-2750	2.38 %	\$1,682	\$1,824	(7.8%)
61100-3-2-2100	2.34 %	\$2,728	\$3,183	(14.3%)
61100-3-2-2210	2.38 %	\$4,913	\$5,978	(17.8%)

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

September 30, 2016

094 Washington County Public Schools

Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
61100-3-2-2400	2.38 %	\$420	\$491	(14.4%)
61100-3-2-2750	2.38 %	\$370	\$437	(15.2%)
61100-3-3-2100	2.34 %	\$3,764	\$4,639	(18.9%)
61100-3-3-2210	2.38 %	\$6,987	\$9,136	(23.5%)
61100-3-3-2400	2.38 %	\$599	\$752	(20.3%)
61100-3-3-2750	2.38 %	\$526	\$668	(21.2%)
61100-3-4-2100	2.34 %	\$322	\$677	(52.4%)
61100-3-4-2210	2.38 %	\$508		.0%
61100-3-4-2400	2.38 %	\$43	\$58	(24.9%)
61100-3-4-2750	2.38 %	\$38	\$51	(25.4%)
61210-2-1-2100	8.77 %	\$3,032	\$3,513	(13.7%)
61210-2-1-2210	8.77 %	\$5,621	\$6,443	(12.8%)
61210-2-1-2400	8.77 %	\$480	\$529	(9.3%)
61210-2-1-2750	8.77 %	\$422	\$471	(10.5%)
61210-3-1-2100	8.77 %	\$3,112	\$2,727	14.1%
61210-3-1-2210	8.77 %	\$5,672	\$5,491	3.3%
61210-3-1-2400	8.77 %	\$482	\$451	6.9%
61210-3-1-2750	8.77 %	\$427	\$377	13.0%
61310-2-1-2100	100.00 %	\$13,877	\$16,122	(13.9%)
61310-2-1-2210	100.00 %	\$22,576	\$36,199	(37.6%)
61310-2-1-2400	100.00 %	\$1,911	\$2,971	(35.7%)
61310-2-1-2750	100.00 %	\$1,702	\$2,646	(35.7%)
61310-2-2-2100	100.00 %	\$7,321	\$8,624	(15.1%)
61310-2-2-2210	100.00 %	\$13,409	\$16,273	(17.6%)
61310-2-2-2400	100.00 %	\$1,135	\$1,336	(15.0%)
61310-2-2-2750	100.00 %	\$1,011	\$1,190	(15.0%)
61310-3-1-2100	100.00 %	\$8,522	\$10,528	(19.1%)
61310-3-1-2210	100.00 %	\$15,716	\$15,771	(.3%)
61310-3-1-2400	100.00 %	\$1,330	\$1,294	2.8%
61310-3-1-2750	100.00 %	\$1,185	\$1,153	2.8%
61310-3-2-2100	100.00 %	\$8,555	\$6,950	23.1%
61310-3-2-2210	100.00 %	\$15,577	\$13,179	18.2%
61310-3-2-2400	100.00 %	\$1,318	\$1,082	21.9%
61310-3-2-2750	100.00 %	\$1,174	\$963	21.9%
61310-3-3-2100	100.00 %	\$7,494	\$7,384	1.5%
61310-3-3-2210	100.00 %	\$13,908	\$14,136	(1.6%)
61310-3-3-2400	100.00 %	\$1,177	\$1,160	1.5%
61310-3-3-2750	100.00 %	\$1,049	\$1,033	1.5%
61320-2-1-2100	17.65 %	\$7,684	\$8,712	(11.8%)
61320-2-1-2210	17.81 %	\$13,591	\$16,101	(15.6%)
61320-2-1-2400	17.81 %	\$1,150	\$1,332	(13.6%)
61320-2-1-2750	17.81 %	\$1,025	\$1,186	(13.6%)
61320-3-1-2100	17.65 %	\$3,838	\$2,558	50.1%
61320-3-1-2210	17.81 %	\$7,368	\$4,952	48.8%
61320-3-1-2400	17.81 %	\$631	\$406	55.2%
61320-3-1-2750	17.81 %	\$555	\$340	63.4%
61410-2-1-2100	32.30 %	\$38,649	\$45,555	(15.2%)
61410-2-1-2210	32.30 %	\$74,302	\$83,007	(10.5%)
61410-2-1-2400	32.30 %	\$6,321	\$6,814	(7.2%)
61410-2-1-2750	32.30 %	\$5,555	\$6,067	(8.4%)
61410-3-1-2100	32.30 %	\$29,385	\$26,958	9.0%
61410-3-1-2210	32.30 %	\$54,689	\$50,566	8.2%

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

September 30, 2016

094 Washington County Public Schools

Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Fringe Expenditures (Excluding Health Care Premium)				
61410-3-1-2400	32.30 %	\$4,697	\$4,175	12.5%
61410-3-1-2750	32.30 %	\$4,123	\$3,695	11.6%
61410-3-3-2100	32.30 %	\$5,379	\$5,923	(9.2%)
61410-3-3-2210	32.30 %	\$10,242	\$11,665	(12.2%)
61410-3-3-2400	32.30 %	\$867	\$898	(3.5%)
61410-3-3-2750	32.30 %	\$772	\$853	(9.4%)
62110-9-0-2100	100.00 %	\$3,871	\$3,582	8.1%
62110-9-0-2400			\$86	.0%
62110-9-0-2750			\$25	.0%
62120-9-0-2100	100.00 %	\$39,807	\$50,123	(20.6%)
62120-9-0-2210	100.00 %	\$70,457	\$89,623	(21.4%)
62120-9-0-2400	100.00 %	\$6,144	\$7,355	(16.5%)
62120-9-0-2750	100.00 %	\$5,312	\$6,552	(18.9%)
62140-9-0-2100	100.00 %	\$12,339	\$10,118	21.9%
62140-9-0-2210	100.00 %	\$23,855	\$20,369	17.1%
62140-9-0-2400	100.00 %	\$2,077	\$1,709	21.5%
62140-9-0-2750	100.00 %	\$1,779	\$1,487	19.6%
62210-9-0-2100	100.00 %	\$2,304		.0%
62220-9-0-2100	100.00 %	\$38,172	\$36,312	5.1%
62220-9-0-2210	100.00 %	\$71,538	\$74,073	(3.4%)
62220-9-0-2400	100.00 %	\$6,253	\$6,145	1.8%
62220-9-0-2750	100.00 %	\$5,393	\$5,289	2.0%
62230-9-0-2100	100.00 %	\$23,259	\$22,257	4.5%
62230-9-0-2210	100.00 %	\$40,298	\$41,023	(1.8%)
62230-9-0-2400	100.00 %	\$3,411	\$3,367	1.3%
62230-9-0-2750	100.00 %	\$3,038	\$3,122	(2.7%)
64100-9-0-2100	100.00 %	\$11,688	\$10,356	12.9%
64100-9-0-2210	100.00 %	\$19,405	\$19,760	(1.8%)
64100-9-0-2400	100.00 %	\$1,910	\$1,622	17.8%
64100-9-0-2750	100.00 %	\$1,165	\$1,445	(19.3%)
64200-9-0-2100	100.00 %	\$103,473	\$136,573	(24.2%)
64200-9-0-2210	100.00 %	\$156,814	\$216,862	(27.7%)
64200-9-0-2400	100.00 %	\$15,710	\$21,142	(25.7%)
64200-9-0-2750	100.00 %	\$9,137	\$12,413	(26.4%)
64300-9-0-2100	100.00 %	\$38,693		.0%
64300-9-0-2210	100.00 %	\$62,689		.0%
64300-9-0-2400	100.00 %	\$6,171		.0%
64300-9-0-2750	100.00 %	\$3,765		.0%
64400-9-0-2100	100.00 %	\$1,708	\$8,110	(78.9%)
64400-9-0-2210	100.00 %	\$2,769		.0%
64400-9-0-2750	100.00 %	\$166		.0%
64700-9-0-2100	100.00 %	\$933	\$4,486	(79.2%)
64700-9-0-2210			\$5,658	.0%
64700-9-0-2400			\$543	.0%
64700-9-0-2750			\$324	.0%
68200-9-0-2100	100.00 %	\$34,070	\$33,040	3.1%
68200-9-0-2210	100.00 %	\$63,940	\$63,755	.3%
68200-9-0-2400	100.00 %	\$5,621	\$5,349	5.1%
68200-9-0-2750	100.00 %	\$4,784	\$4,625	3.4%
		\$1,481,365	\$1,587,251	(6.7%)

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

September 30, 2016

094 Washington County Public Schools

Support - Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Health Care Costs				
61100-2-1-2300	9.75 %	\$194,475	\$289,488	(32.8%)
61100-2-2-2300	9.75 %	\$41,028	\$54,655	(24.9%)
61100-2-3-2300	9.75 %	\$4,164	\$9,288	(55.2%)
61100-2-4-2300	9.75 %	\$1,644	\$1,904	(13.6%)
61100-2-5-2300	9.75 %	\$17,668		.0%
61100-3-1-2300	9.75 %	\$117,869	\$115,819	1.8%
61100-3-2-2300	9.75 %	\$28,913	\$30,581	(5.5%)
61100-3-3-2300	9.75 %	\$30,920	\$36,174	(14.5%)
61100-3-4-2300	9.75 %	\$2,087	\$2,619	(20.3%)
61210-2-1-2300	15.49 %	\$11,488	\$12,019	(4.4%)
61210-3-1-2300	15.49 %	\$11,625	\$12,034	(3.4%)
61310-2-1-2300	100.00 %	\$24,903	\$35,901	(30.6%)
61310-2-2-2300	100.00 %	\$3,805	\$4,562	(16.6%)
61310-3-1-2300	100.00 %	\$18,933	\$18,513	2.3%
61310-3-2-2300	100.00 %	\$9,923	\$9,158	8.3%
61310-3-3-2300	100.00 %	\$6,864	\$6,860	.1%
61320-2-1-2300	32.67 %	\$28,610	\$28,853	(.8%)
61320-3-1-2300	32.67 %	\$18,547	\$16,118	15.1%
61410-2-1-2300	57.59 %	\$131,012	\$169,131	(22.5%)
61410-3-1-2300	57.59 %	\$112,671	\$91,326	23.4%
61410-3-3-2300	57.59 %	\$17,636	\$17,492	.8%
62110-9-0-2300	100.00 %	\$41,484	\$41,466	.0%
62120-9-0-2300	100.00 %	\$90,437	\$78,508	15.2%
62140-9-0-2300	100.00 %	\$22,542	\$21,586	4.4%
62220-9-0-2300	100.00 %	\$118,194	\$115,236	2.6%
62230-9-0-2300	100.00 %	\$42,110	\$45,363	(7.2%)
64100-9-0-2300	100.00 %	\$25,276	\$22,719	11.3%
64200-9-0-2300	100.00 %	\$432,488	\$429,969	.6%
64400-9-0-2300	100.00 %	\$370		.0%
64700-9-0-2300	100.00 %	\$7,744	\$7,074	9.5%
68100-9-0-2300	60.00 %	\$22,799	\$19,572	16.5%
68200-9-0-2300	60.00 %	\$36,584	\$36,247	.9%
		\$1,674,811	\$1,780,234	(5.9%)
Superintendents				
62120-9-0-1112		\$150,600	\$150,000	.4%
		\$150,600	\$150,000	0.4%
School Boards				
62110-9-0-1111		\$51,650	\$51,650	.0%
		\$51,650	\$51,650	0.0%
Nurses				
62220-9-0-1131		\$494,787	\$444,250	11.4%
		\$494,787	\$444,250	11.4%
Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance

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

September 30, 2016

094 Washington County Public Schools

Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Instructional Classroom				
61100-2-1-3000		\$10,226	\$59,236	(82.7%)
61100-2-1-6000		\$46,689	\$58,963	(20.8%)
61100-2-1-6030		\$268,116	\$265,695	.9%
61100-2-2-3000		\$112,624	\$209,074	(46.1%)
61100-2-2-6000		\$8,200		.0%
61100-2-2-6030		\$35,246	\$84,596	(58.3%)
61100-2-3-6000			\$24,506	.0%
61100-2-3-6030		\$8,198		.0%
61100-2-4-6000			\$32,065	.0%
61100-2-4-6030		\$40,718		.0%
61100-2-5-6030		\$66,127		.0%
61100-3-1-3000			\$29,420	.0%
61100-3-1-6000		\$59,335	\$48,442	22.5%
61100-3-1-6030		\$606,906	\$462,350	31.3%
61100-3-2-3000			\$11,413	.0%
61100-3-2-6000		\$117		.0%
61100-3-2-6030		\$19,058	\$21,051	(9.5%)
61100-3-3-3000		\$2,323	\$3,029	(23.3%)
61100-3-3-6000		\$16,687		.0%
61100-3-3-6030		\$203,018	\$138,454	46.6%
61100-3-4-6000		\$180		.0%
61100-3-4-6030		\$72,796	\$52,410	38.9%
		\$1,576,563	\$1,500,703	5.1%
Instructional Support				
61210-2-1-6030		\$7,384	\$13,822	(46.6%)
61210-3-1-3000			\$32,000	.0%
61210-3-1-6030		\$8,601	\$3,845	123.7%
61320-2-1-6030		\$55,323	\$60,099	(7.9%)
61320-3-1-6000			\$32,331	.0%
61320-3-1-6030		\$32,598	\$8,856	268.1%
		\$103,905	\$150,952	(31.2%)
Principal's Office				
61410-2-1-3000		\$39,413	\$43,084	(8.5%)
61410-2-1-6000		\$39,069	\$10,390	276.0%
61410-3-1-3000		\$55,815	\$20,453	172.9%
61410-3-1-4000			\$21,028	.0%
61410-3-1-6000		\$50,702	\$17,911	183.1%
61410-3-3-3000			\$437	.0%
61410-3-3-6000			\$150	.0%
		\$184,998	\$113,452	63.1%
Administration				
62110-9-0-3000			\$10,701	.0%
62110-9-0-6000		\$10,881	\$3,085	252.7%
62120-9-0-3000		\$121,528	\$130,250	(6.7%)
62120-9-0-4000			\$4,334	.0%
62120-9-0-6000		\$37,096	\$25,553	45.2%
62140-9-0-3000		\$26,263	\$19,335	35.8%
62140-9-0-4000			\$3,645	.0%

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

September 30, 2016

094 Washington County Public Schools

Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Administration				
62140-9-0-6000		\$3,273	\$634	416.6%
		\$199,041	\$197,537	0.8%
Attendance & Health				
62210-9-0-6000		\$3,385		.0%
62220-9-0-3000		\$138,252	\$103,818	33.2%
62220-9-0-6000		\$23,648	\$25,684	(7.9%)
62230-9-0-3000		\$177		.0%
		\$165,463	\$129,502	27.8%
Utilities				
64200-9-0-5100		\$1,926,375	\$2,179,007	(11.6%)
		\$1,926,375	\$2,179,007	(11.6%)
Communications				
61100-3-1-5200			\$9,445	.0%
61410-2-1-5200		\$11,420	\$11,377	.4%
61410-3-1-5200		\$7,517	\$7,209	4.3%
62120-9-0-5200		\$32,422	\$32,530	(.3%)
64200-9-0-5200		\$159,785	\$143,242	11.5%
		\$211,144	\$203,804	3.6%
Insurance				
64100-9-0-5300		\$228,680	\$348,872	(34.5%)
64200-9-0-5300		\$143,028		.0%
64300-9-0-5300		\$40,115		.0%
64400-9-0-5300		\$17,216	\$17,397	(1.0%)
		\$429,040	\$366,269	17.1%
Other Operations & Maintenance				
64100-9-0-3000		\$36,064	\$1,309	2654.3%
64100-9-0-6000		\$291,425		.0%
64200-9-0-3000		\$210,017	\$215,202	(2.4%)
64200-9-0-6000		\$858,216	\$656,635	30.7%
64300-9-0-3000		\$94,342	\$902	10355.7%
64300-9-0-6000			\$34,911	.0%
64400-9-0-3000		\$73,162	\$21,829	235.2%
64400-9-0-6000		\$2,997	\$25,505	(88.2%)
		\$1,566,223	\$956,292	63.8%
Unemployment Insurance				
61100-2-1-2600		\$146	\$524	(72.1%)
61100-3-1-2600		\$5,162	\$11,142	(53.7%)
61410-3-1-2600		\$555		.0%
		\$5,864	\$11,666	(49.7%)
Substitute Teachers				
61100-2-1-1520		\$331,328	\$402,550	(17.7%)
61100-2-2-1520		\$22,949	\$74,548	(69.2%)

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

September 30, 2016

094 Washington County Public Schools

Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Substitute Teachers				
61100-2-3-1520		\$9,725	\$5,325	82.6%
61100-2-5-1520		\$13,430		.0%
61100-3-1-1520		\$178,784	\$209,096	(14.5%)
61100-3-2-1520		\$20,892	\$159,055	(86.9%)
61100-3-3-1520		\$73,808	\$45,393	62.6%
		\$650,915	\$895,967	(27.4%)
Improvement				
61310-2-1-3000		\$51,840	\$62,253	(16.7%)
61310-3-1-3000		\$61,334	\$56,668	8.2%
61310-3-1-6000		\$9,450		.0%
61310-3-2-3000		\$40,587		.0%
61310-3-3-3000			\$203	.0%
61310-3-4-3000		\$2,385	\$2,079	14.7%
		\$165,596	\$121,203	36.6%
Technology				
68100-9-0-6000		\$134,436		.0%
68200-9-0-3000		\$216,125	\$212,702	1.6%
68200-9-0-6000		\$213,388	\$262,962	(18.9%)
68200-9-0-6060			\$28,374	.0%
68200-9-0-8110			\$529,628	.0%
68300-9-0-3000		\$240,044		.0%
68600-9-0-6000		\$39,530		.0%
		\$843,523	\$1,033,666	(18.4%)
Pupil Transportation				
63100-9-0-1110		\$107,218	\$85,716	25.1%
63100-9-0-1150		\$45,195	\$42,928	5.3%
63100-9-0-2100		\$11,179	\$9,773	14.4%
63100-9-0-2210		\$21,346	\$17,538	21.7%
63100-9-0-2300		\$25,750	\$22,533	14.3%
63100-9-0-2400		\$1,850	\$1,457	27.0%
63100-9-0-2750		\$1,609	\$1,282	25.5%
63100-9-0-3000		\$2,929	\$12,219	(76.0%)
63100-9-0-4000			\$1,465	.0%
63100-9-0-6000		\$2,733	\$1,853	47.5%
63200-9-0-1170		\$1,606,175	\$1,604,443	.1%
63200-9-0-1190		\$387,712	\$334,218	16.0%
63200-9-0-2100		\$146,328	\$140,781	3.9%
63200-9-0-2210		\$32,396	\$31,241	3.7%
63200-9-0-2300		\$552,494	\$578,975	(4.6%)
63200-9-0-2400		\$3,215	\$2,892	11.2%
63200-9-0-2600		\$3,481		.0%
63200-9-0-2750		\$17,151	\$9,583	79.0%
63200-9-0-3000		\$1,656	\$5,842	(71.7%)
63200-9-0-3420		\$10,984		.0%
63200-9-0-3430		\$21,888		.0%
63200-9-0-5300		\$71,454	\$70,863	.8%
63200-9-0-6000		\$199		.0%
63200-9-0-6008		\$437,990	\$647,564	(32.4%)

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

September 30, 2016

094 Washington County Public Schools

Support - Non-Personal Expenditures CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Pupil Transportation				
63200-9-0-6009			\$43	.0%
63200-9-0-8100		\$14,674	\$10,782	36.1%
63300-9-0-1140		\$18,043	\$17,003	6.1%
63300-9-0-2100		\$1,380	\$1,301	6.1%
63300-9-0-3000		\$10,566	\$10,728	(1.5%)
63300-9-0-3430		\$26,789		.0%
63400-9-0-1170		\$137,065	\$135,693	1.0%
63400-9-0-2100		\$9,877	\$10,243	(3.6%)
63400-9-0-2210		\$16,823	\$15,600	7.8%
63400-9-0-2300		\$38,208	\$31,586	21.0%
63400-9-0-2400		\$1,811	\$1,590	13.9%
63400-9-0-2750		\$964	\$891	8.2%
63400-9-0-6009		\$296,848	\$220,106	34.9%
63400-9-0-8100		\$59,868		.0%
63500-9-0-8100		\$541,814	\$660,984	(18.0%)
		\$4,687,663	\$4,739,715	(1.1%)

Remedial Summer School (includes Fringe Expenditures and Health Care Premium)				
61100-9-11-6030			\$14,916	.0%
		\$0	\$14,916	(100.0%)

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures				
61100-2-1-2800		\$555,918	\$529,090	5.1%
61100-2-1-5500		\$8,527	\$19,066	(55.3%)
61100-2-1-8100		\$2,452	\$205,065	(98.8%)
61100-2-2-2800		\$2,771	\$70,600	(96.1%)
61100-2-2-5500		\$10,082	\$9,929	1.5%
61100-2-3-2800		\$1,714	\$720	138.0%
61100-2-4-2800		\$550		.0%
61100-2-5-5500		\$3,829		.0%
61100-3-1-2800		\$229,459	\$25,274	807.9%
61100-3-1-5500		\$10,653	\$41,980	(74.6%)
61100-3-1-5800			\$2,116	.0%
61100-3-1-8100		\$70,196	\$891,960	(92.1%)
61100-3-1-8200		\$11,966		.0%
61100-3-2-2800		\$782	\$65,342	(98.8%)
61100-3-2-5500		\$1,392	\$154	803.9%
61100-3-3-2800		\$1,563	\$3,585	(56.4%)
61100-3-3-5500			\$22,934	.0%
61100-3-3-8100		\$140,000	\$282,190	(50.4%)
61100-3-3-8200		\$116,822		.0%
61100-3-4-5800			\$27,935	.0%
61100-9-6-1120		\$25,431		.0%
61100-9-6-6000		\$17,723		.0%
61100-9-7-1110		\$84,325	\$83,079	1.5%
61100-9-7-1120		\$237,715	\$299,069	(20.5%)
61100-9-7-1150		\$28,928	\$28,539	1.4%

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

September 30, 2016

094 Washington County Public Schools

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Unrecognized Instruction Expenditures				
61100-9-7-1520		\$49,431	\$2,063	2296.7%
61100-9-7-2800		\$6,073		.0%
61100-9-7-3000		\$11,625		.0%
61100-9-7-6000		\$16,249		.0%
61100-9-8-1110		\$16,586	\$16,341	1.5%
61100-9-8-1120		\$347,915	\$526,187	(33.9%)
61100-9-8-1140			\$230,830	.0%
61100-9-8-1150		\$5,189	\$5,090	1.9%
61100-9-8-1151		\$189,672		.0%
61100-9-8-1520		\$1,725	\$10,338	(83.3%)
61100-9-8-4000		\$2,277		.0%
61100-9-8-5500		\$290	\$259	12.2%
61100-9-8-5800			\$4,050	.0%
61100-9-8-6000		\$48,850		.0%
61100-9-9-1110		\$62,967	\$62,036	1.5%
61100-9-9-1120		\$405,508	\$409,356	(.9%)
61100-9-9-1150		\$112,032	\$117,311	(4.5%)
61100-9-9-2600		\$2,134		.0%
61100-9-9-3000		\$82,319	\$76,923	7.0%
61100-9-9-5500		\$33,827	\$19,066	77.4%
61100-9-9-6000		\$25,019	\$19,915	25.6%
61100-9-9-6030		\$64,424	\$70,248	(8.3%)
61210-2-1-2800		\$158,300	\$78,258	102.3%
61210-2-1-5800			\$570	.0%
61210-3-1-2800		\$9,239	\$100	9138.8%
61230-2-1-5500		\$3,240	\$11,207	(71.1%)
61230-3-1-5500		\$6,087	\$14,560	(58.2%)
61230-3-2-5500		\$286	\$354	(19.3%)
61310-2-1-2800		\$3,887	\$44,032	(91.2%)
61310-2-2-2800			\$249	.0%
61310-3-1-5500		\$9,519	\$14,936	(36.3%)
61310-3-1-5800			\$106	.0%
61310-3-2-2800			\$250	.0%
61310-3-3-2800			\$352	.0%
61320-2-1-2800		\$4,774	\$1,434	233.0%
61320-2-1-8100		\$31,653	\$28,111	12.6%
61320-2-1-8200			\$3,157	.0%
61320-3-1-2800		\$73		.0%
61320-3-1-8100		\$23,106	\$17,716	30.4%
61410-2-1-2800		\$221,231	\$80,526	174.7%
61410-2-1-5500		\$6,468	\$9,210	(29.8%)
61410-2-1-8100		\$62,457	\$9,249	575.3%
61410-3-1-2800		\$1,141	\$2,832	(59.7%)
61410-3-1-5500		\$10,434	\$10,729	(2.7%)
61410-3-1-8100		\$123,600	\$13,315	828.3%
61410-3-3-2800		\$110,971	\$358	30913.9%
		\$3,833,376	\$4,520,248	(15.2%)
Unrecognized Administration Expenditures				
62110-9-0-5500		\$5,452	\$3,212	69.7%
62120-9-0-2800		\$28,744	\$133,862	(78.5%)

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

September 30, 2016

094 Washington County Public Schools

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
Unrecognized Administration Expenditures				
62120-9-0-5500		\$10,907	\$11,078	(1.5%)
62120-9-0-5800			\$3,535	.0%
62120-9-0-8100			\$23,908	.0%
62130-9-0-8100		\$8,417		.0%
62140-9-0-2800		\$1,332	\$23	5581.2%
62140-9-0-5500		\$1,068	\$475	124.7%
62140-9-0-5800		\$13,754	\$3,391	305.6%
62140-9-0-8100		\$6,463		.0%
62220-9-0-1620			\$30,545	.0%
62220-9-0-2800		\$11,251	\$820	1272.7%
62220-9-0-5500		\$5,179	\$7,142	(27.5%)
		\$92,567	\$217,992	(57.5%)
Unrecognized Pupil Transportation Expenditures				
63100-9-0-2800			\$2,566	.0%
63100-9-0-5500		\$2,649	\$1,299	104.0%
63200-9-0-2800		\$15,315	\$25,994	(41.1%)
63200-9-0-5400			\$603	.0%
63400-9-0-2800			\$2,476	.0%
		\$17,964	\$32,938	(45.5%)
Unrecognized Operations & Maintenance Expenditures				
64100-9-0-5500		\$66		.0%
64100-9-0-8100			\$937	.0%
64200-9-0-2800		\$27,607	\$113,562	(75.7%)
64200-9-0-5500		\$1,013	\$995	1.8%
64200-9-0-8100			\$14,207	.0%
64300-9-0-8100			\$5,525	.0%
64400-9-0-5400		\$857	\$205	318.0%
64400-9-0-8100			\$78,193	.0%
64400-9-0-8200			\$32,381	.0%
64500-9-0-8100		\$24,882	\$43,796	(43.2%)
64700-9-0-2800		\$900		.0%
		\$55,325	\$289,801	(80.9%)
School Food				
65100-9-0-1110		\$69,707	\$66,463	4.9%
65100-9-0-1150		\$31,346	\$30,784	1.8%
65100-9-0-1190		\$1,153,246	\$1,205,786	(4.4%)
65100-9-0-2100		\$90,729	\$94,116	(3.6%)
65100-9-0-2210		\$77,556	\$82,679	(6.2%)
65100-9-0-2300		\$288,467	\$304,519	(5.3%)
65100-9-0-2400		\$7,275	\$7,859	(7.4%)
65100-9-0-2750		\$4,524	\$4,954	(8.7%)
65100-9-0-2800		\$15,570	\$11,190	39.1%
65100-9-0-3000		\$5,504		.0%
65100-9-0-5500		\$6,636	\$7,400	(10.3%)
65100-9-0-5800		\$2,806		.0%
65100-9-0-6000		\$98,839	\$114,546	(13.7%)
65100-9-0-6002		\$1,165,889	\$1,345,407	(13.3%)

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

September 30, 2016

094 Washington County Public Schools

Not Recognized by the SOQ Model CATEGORY Function-Cost Center-Program-Object	FY 2016 Percent of Fringe Benefit Allocation	FY 2016 Total Unrecognized Expenditures	FY 2015 Total Unrecognized Expenditures	Percent Variance
School Food				
		\$3,018,094	\$3,275,703	(7.9%)
Unrecognized Facilities Expenditures				
66600-9-0-8100		\$221,623	\$128,705	72.2%
66600-9-0-8200		\$76,384		.0%
		\$298,007	\$128,705	131.5%
Debt Service & Fund Transfers				
67300-9-0-9720		\$1,006,288	\$984,670	2.2%
		\$1,006,288	\$984,670	2.2%
Fringe Expenditures (Excluding Health Care Premium)				
61100-9-6-2100	100.00 %	\$1,945		.0%
61100-9-7-2100	100.00 %	\$29,952	\$29,734	.7%
61100-9-7-2210	100.00 %	\$47,041	\$56,818	(17.2%)
61100-9-7-2400	100.00 %	\$3,981	\$4,663	(14.6%)
61100-9-7-2750	100.00 %	\$3,546	\$4,154	(14.6%)
61100-9-8-2100	100.00 %	\$38,857	\$54,898	(29.2%)
61100-9-8-2210	100.00 %	\$76,074	\$113,006	(32.7%)
61100-9-8-2400	100.00 %	\$6,476	\$9,274	(30.2%)
61100-9-8-2750	100.00 %	\$5,735	\$8,261	(30.6%)
61100-9-9-2100	100.00 %	\$42,736	\$42,986	(.6%)
61100-9-9-2210	100.00 %	\$34,335	\$36,171	(5.1%)
61100-9-9-2400	100.00 %	\$2,906	\$2,689	8.1%
61100-9-9-2750	100.00 %	\$2,589	\$2,644	(2.1%)
62220-9-0-2100	0.00 %	\$0	\$1,352	(100.0%)
62230-9-0-2100	0.00 %	\$0	\$828	(100.0%)
		\$296,174	\$367,478	(19.4%)
Unrecognized Technology Expenditures				
68200-9-0-2800		\$766	\$1,333	(42.6%)
68200-9-0-5500		\$235	\$1,815	(87.1%)
68200-9-0-8210		\$677,563		.0%
68200-9-0-8220		\$184,299	\$188,378	(2.2%)
68500-9-0-8230		\$76,920		.0%
		\$939,783	\$191,526	390.7%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)				
61100-9-11-1110			\$73,425	.0%
61100-9-11-2100			\$5,617	.0%
		\$0	\$79,042	(100.0%)
Health Care Costs				
61100-9-7-2300	30.93 %	\$17,315	\$25,943	(33.3%)
61100-9-8-2300	30.93 %	\$46,330	\$71,305	(35.0%)
61100-9-9-2300	30.93 %	\$15,904	\$19,265	(17.4%)
		\$79,548	\$116,513	(31.7%)

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

September 30, 2016

**094 Washington 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	\$1,409,929.91
Total Terminal Leave Payouts (All Functions)	\$1,409,929.91
Terminal Leave Payouts - Function 62120 (Executive Administration Services)	\$28,744.20

**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 2016 Subcontract/Subaward Expenditures	\$0.00
Total FY 2016 Subcontract/Subaward Expenditures that Will be INCLUDED in the Indirect Cost Rate Calculation (first \$25,000 for each)	\$0.00
Total FY 2016 Subcontract/Subaward Expenditures that Will be EXCLUDED from the Indirect Cost Rate Calculation (expenditures exceeding \$25,000 per subcontract/subaward, per year)	\$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	19.00
Total Local Retirement Incentive Expenditures	\$1,216,612.80