

# Pulaski County Public Schools

Annual School Report

FY 2016-2017



Prepared by the  
Finance Department

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

Person(s) responsible for completing the 2016-2017 Annual School Report Financial Section

Division / Regional Program Name:

PULASKI

Division/Program Number:

077

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REQUIRED

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COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

View/Edit  
Change  
Explanations

Revenues	
077	PULASKI

Modify Pre-  
Populated State  
Revenues

Select one or two  
month accrual

One Month  
Accrual

<b>A</b>	<b>FROM STATE SOQ:</b>			
	240308 Sales Tax Receipts - One Cent	4,267,161.12		
	240312 Sales Tax Receipts - One-Eighth (1/8) Cent	448,473.66	<b>4,715,634.78</b>	
	240202 Basic Aid	13,002,454.00		
	240204 Remedial Summer School	106,741.00		
	240217 Vocational Education	401,040.00		
	240207 Gifted Education	135,563.00		
	240212 Special Education	1,751,020.00		
	240214 Textbooks (SOQ)	57,980.40		
	240208 Prevention, Intervention, and Remediation	542,251.00	<b>15,997,049.40</b>	

<b>SOQ - Fringe Benefits:</b>	
240223 Teacher Retirement Instructional	1,686,063.00
240221 Social Security Instructional	819,026.00
240241 Group Life Insurance Instructional	56,485.00
<b>TOTAL FRINGE BENEFITS:</b>	<b>2,561,574.00</b>

<b>B</b>	<b>FROM STATE INCENTIVE-BASED FUNDS:</b>			
	240229 Governor's School - Academic Year	347,208.00		
	240260 Governor's School - Regional Summer			
	240289 Clinical Faculty Program			
	240338 Small School Division Enrollment Loss Fund	200,103.00		
	240365 Virginia Workplace Readiness Skills Assessment	1,070.39		
	240520 Early Reading Specialists Initiative			
	240525 Strategic Compensation for Teachers			
	240243 Governor's School - Summer Residential Special Program			
	240467 Career Switcher Mentoring Grants	1,000.00		
	240522 Math and Reading Instructional Specialist Initiative			
	240434 Breakfast After the Bell	2,366.45		
	410407 School Security System Grants	177,600.00		
	410405 VPSA Technology Grants	283,990.00	<b>1,013,337.84</b>	

<b>C</b>	<b>FROM STATE CATEGORICAL FUNDS:</b>			
	240206 Adult Education			
	240215 School Lunch	26,065.79		
	240220 Hospital, Clinics, Detention Homes (State-Operated Programs)			
	240231 Indian Children			
	240240 Adult Literacy - State			
	240246 Homebound	31,988.49		
	240261 Virtual Virginia			
	240295 Special Education in Jails	5,449.45	<b>63,503.73</b>	

COMMONWEALTH OF VIRGINIA  
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Revenues	
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Modify Pre-  
Populated State  
Revenues

D	FROM STATE LOTTERY FUNDS:		
	240203 GED Prep Program - ISAEF		16,835.45
	240205 Regular Foster Care		3,449.00
	240348 Textbooks (Lottery)		252,063.60
	240218 Career and Technical Education - Adult		
	240228 Early Reading Intervention		108,065.00
	240232 Career and Technical Education - Student Organization		
	240248 Special Education - Regional Programs		
	240252 Career and Technical Education - Equipment		7,104.76
	240253 Career and Technical Education - Occupational Prep Programs		26,159.00
	240259 Special Education Foster Care		17,054.56
	240262 Career and Technical Education Adult - Regional Centers		
	240265 At-Risk		508,510.00
	240270 Career and Technical Education Equipment - Regional Centers		
	240272 Alternative Education		
	240275 K-3 Primary Class Size		605,051.00
	240281 Virginia Preschool Initiative		363,194.00
	240282 Career and Technical Education Occupational Prep. - Regional Centers		
	240286 Supplemental Lottery Per Pupil Allocation		148,441.00
	240291 Mentor Teacher Program		4,001.68
	240298 Race to GED		
	240309 English as a Second Language		21,404.00
	240344 Race to GED - Expansion		44,351.00
	240347 School Breakfast		17,325.66
	240349 Industry Certification Costs		4,617.39
	240355 Basic Aid Supplement		
	240375 Middle School Teacher Corps		
	240445 Project Graduation/Senior Year		20,446.00
	240418 Project Graduation Summer Regional Academy Grants		
	240405 SOL Algebra Readiness		62,376.00
		<b>2,230,449.10</b>	

E	FROM OTHER STATE FUNDS:		
	240244 Small School Division Assistance		
	240307 Jobs for Virginia Graduates		
	240342 CTE Resource Center		
	240399 National Board Certification Bonus		
	250000 Benefits from Other State Agencies		
	240421 Start Up Grants		
	240372 Math and Science Teacher Recruitment Pilot Initiative		28,000.00
	240427 Effective School Wide Discipline Initiative		25,000.00
	410406 Literary Fund Subsidy Grant		
	240400 Other State Funds ( <a href="#">CLICK HERE to itemize on State Funds Worksheet</a> )		125,336.55
	<b>TOTAL STATE FUNDS, (EXCLUDING SALES TAX)</b>		<b>178,336.55</b>
			<b>22,044,250.62</b>

F	FROM FEDERAL FUNDS PAID THROUGH VA DEPT. OF EDUCATION:		
	10553 School Breakfast Program		422,711.69
	10555 National School Lunch Program		1,070,627.08
	10556 Special Milk Program for Children		

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Revenues

10582 Fresh Fruit and Vegetables	
10665 Federal Land Use (Forest Reserve)	2,745.10
12112 Federal Leasing of Land Payments	
17278 Career and Technical Education Dislocated Worker Formula Grants	
84002 Adult Literacy - Federal	
84010 Title I Grants to LEAs (Part A)	1,025,721.33
84011 Migrant Education - State Grant Programs (Title I, Part C)	
84013 Title I - Neglected and Delinquent Children	
84027 Special Education Grants to States - Federal (IDEA, Part B)	1,086,504.92
84048 Vocational Education Basic Grants to States (Carl D. Perkins - Title I)	71,428.60
84144 Consortium Incentive Grants	
84173 Special Education - Preschool Grants (IDEA)	18,456.24
84186 Safe & Drug Free Schools - State Grants (Title IV, Part A)	
84213 Even Start - State Educational Agencies (Title I, Part B)	
84287 21st Century Community Learning Centers (Title IV, Part B-21)	283,639.51
84293 Arabic and Chinese Teacher Student	
84318 Technology Literacy Challenge Fund Grants	
84330 Advanced Placement (AP) Program (Title I, Part G)	228.00
84358 Rural and Low Income Schools (Title VI, Part B)	
84365 Language Acquisition State Grant (Title III, Part A)	
84367 ESEA - Improving Teacher Quality State Grants (Title II, Part A)	220,668.64
84371 Virginia Striving Readers Intervention Initiative	
84377 1003 G School Improvement Grant	
94004 Learn and Serve America	
84330 Advanced Placement Program (Title I, Part G)	
90600 Miscellaneous Revenue	<b>4,202,731.11</b>

<b>G</b>	<b>FROM FEDERAL FUNDS PAID DIRECTLY TO LOCALITY:</b>	
10550 Cash in Lieu of USDA Commodities		0
66466 Chesapeake Bay Restoration and Protection		
84041 Impact Aid (Title VIII)		
84165 Magnet Schools Assistance		
84215 Fund for Improvement of Education (Partnerships in Character Education, Teaching American History, Smaller Learning Communities)		
84334 GEAR-UP Programs		
93600 Head Start		
99900 JROTC		
99999 Other Federal Funds <a href="#">(CLICK HERE to itemize on Federal Funds Worksheet)</a>	105,707.07	<b>105,707.07</b>
<b>TOTAL FEDERAL FUNDS</b>		<b>4,308,438.18</b>

<b>H</b>	<b>FROM CITY - COUNTY FUNDS:</b>	
Appropriations		
5105000 (a) Operation		14,553,598.53
5105010 (b) Capital Outlay		
5105020 (c) Debt Service		
<b>Total City - County Funds</b>		<b>14,553,598.53</b>

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Revenues	
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Modify Pre-  
Populated State  
Revenues

<b>I FROM DIVISION FUNDS:</b>		
	Division Levy	
	1101010 (a) Capital Outlay	
	1101020 (b) Debt Service	
<b>Total District Funds</b>		<b>0.00</b>

<b>J FROM OTHER FUNDS:</b>		
	1502010 Rents	18,860.00
	<b>Tuition from Private Sources:</b>	
	1612010 (a) Day School	
	1612060 (b) Adult	
	1612070 (c) Summer School	
	1612020 Special Fees from Pupils	
	1612030 Sale of Textbooks	
	1612040 School Food Services	699,278.63
	1612050 Transportation of Pupils	185,878.63
	1612055 Transportation of Non-Public School Pupils	
	<b>Rebates, Refunds, Royalties, Fines and Forfeits:</b>	
	1803010 (a) School Bus Operation	
	1803020 (b) Other Motor Vehicles	
	1803030 (c) Other Rebates and Refunds	676,843.38
	1899030 Donations, Private Contributions and Special Gifts	50.00
	1899050 Sale of Supplies	
	1899070 Sale of Real Estate	
	1899080 Sale of School Buses	
	1899090 Sale of Other Equipment	15,836.15
	1899100 Insurance Adjustments	201.29
	1899120 Other Funds <b>(CLICK HERE to itemize on Other Funds Worksheet)</b>	26,246.32
	1899200 Royalties	
	1899300 Fines and Forfeits	
	1900110 E-Rate (Universal Service Fund Schools and Libraries Program)	
	1901010 Tuition from Another County or City	0
	1901020 Other Payments from Another County or City <b>(CLICK HERE to itemize on Other Payments Worksheet)</b>	0.00
<b>Total From Other Funds</b>		<b>1,623,194.40</b>

<b>K FROM LOANS, BONDS, AND INVESTMENTS:</b>		
	1501010 Interest on Bank Notes	
	1501020 Interest on Investment	4,235.06
	1899110 Proceeds from Sale of Investments	
	4104010 Local Bond Issues (including Virginia Retirement System "VRS" and Va. Public School Authority "VPSA")	
	4104020 Loans from Literary Fund	
	4104030 Proceeds from Bond Issue Anticipation Notes	
	4104040 Temporary Loans (Borrowed from Banks and Other Sources)	
<b>Totals from Loans, Bonds, Etc.</b>		<b>4,235.06</b>

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Revenues	
077	PULASKI

Modify Pre-  
Populated State  
Revenues

RECAPITULATION	
Sales Tax Receipts	4,715,634.78
State Funds	22,044,250.62
Federal Funds	4,308,438.18
City - County Funds	14,553,598.53
District Funds	0.00
Other Funds	1,623,194.40
Loans, Bonds, etc.	4,235.06
<b>Total Receipts</b>	<b>47,249,351.57</b>

BALANCES AT BEGINNING OF YEAR		AMOUNT
1C	School Operating Fund	
2C	School Debt Fund	
5C	School Construction Fund	985,635.82
11C	Textbook Account	508,475.34
12C	School Food Fund	344,581.19
13S	Carry-Over State Funds from State Agencies other than the Department of Education ( <a href="#">CLICK HERE to itemize on Other State Carry-Forward Worksheet</a> )	0.00
3C	District Funds (Capital Outlay and Debt Service)	
4F	Federal Funds	
6C	Other Funds	
	<b>Total Balances</b>	<b>1,838,692.35</b>
	<b>Total Receipts and Balances</b>	<b>49,088,043.92</b>

0

BEGINNING OF YEAR CARRY-FORWARD BALANCES		AMOUNT
21C	TEXTBOOKS (Local Share of Matching Requirement Only)	
21S	TEXTBOOKS (State Share Only)	
22C	OTHER STATE ACCOUNTS (Local Share of Matching Requirement Only)	
22S	OTHER STATE ACCOUNTS (State Share Only)	0.00









**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION**

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION 61000 SUB-FUNCTION 61100 COST CENTER 2	INSTRUCTION CLASSROOM INSTRUCTION ELEMENTARY (K-7)
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OBJECTS	PROGRAM	<u>Shade Expenditures EXCLUDED from</u> Required Local Effort		<u>Shade SOQ Defined Instructional and</u> Support Expenditures			TOTAL
		1	2	3	4	5	
		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	
<b>Personal Services:</b>							
1120	Instructional Salaries and Wages	8,077,999.42	1,808,609.49		160,056.24		10,046,665.15
1151	Instructional Aides Salaries and Wages	32,375.09	1,069,568.03				1,101,943.12
1520	Substitute Salaries and Wages	286,768.61	23,585.04				310,353.65
1620	Supplemental Salaries and Wages	209,502.46	6,116.34				215,618.80
1650	National Board Certified Teacher Bonus						0.00
1660	Employee Bonuses						0.00
<b>Employee Benefits:</b>							
2100	FICA Benefits	640,417.18	213,868.77		12,129.60		866,415.55
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	967,725.44	218,882.10		20,742.30		1,207,349.84
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)	212,364.64	40,887.56				253,252.20
2300	Hospital/Medical Plans (HMP) Benefits	1,022,974.00	462,508.37		7,824.00		1,493,306.37
2400	Group Life Insurance (GLI) Benefits	104,869.18	23,212.80		1,853.50		129,935.48
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only	0.00					0.00
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only	3,912.30	753.20				4,665.50
2600	Unemployment Insurance	0.00	0.00				0.00
2700	Worker's Compensation	17,179.00	5,184.00		299.00		22,662.00
2750	Retiree Health Care Credit	89,313.32	19,668.90		1,570.60		110,552.82
2800	Other Benefits	98,470.98	57.00				98,527.98
<b>Purchased Services:</b>							
3000	Purchased Services	65,774.60	115,148.40				180,923.00
3100	Purchased Services - Virtual Programs						0.00
3200	Purchased Services - Instructional						0.00
3810	Tuition Paid - Other Entities In-State						0.00
3820	Tuition Paid - Other Entities Out-of-State						0.00
3830	Tuition Paid - Private Schools						0.00
<b>Internal Services:</b>							
4000	Internal Services	73,026.55					73,026.55
<b>Other Charges:</b>							
5200	Communications						0.00
5400	Leases and Rentals						0.00
5500	Travel	8,391.16	8,668.65				17,059.81
5800	Miscellaneous	7,925.43					7,925.43
<b>Materials and Supplies:</b>							
6000	Materials and Supplies	28,611.87					28,611.87
6020	Textbooks and Workbooks	81,546.62					81,546.62
6030	Instructional Materials	310,650.75	-1,907.04				308,743.71
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations						0.00
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement						0.00

**COMMONWEALTH OF VIRGINIA**  
**DEPARTMENT OF EDUCATION**  
**ANNUAL SCHOOL REPORT FINANCIAL SECTION**

8200	Capital Outlay Additions		22,023.67			<b>22,023.67</b>
<b>Other Uses of Funds:</b>						
9000	Other Uses of Funds					<b>0.00</b>
<b>Page Total:</b>		<b>12,339,798.60</b>	<b>4,036,835.28</b>	<b>0.00</b>	<b>204,475.24</b>	<b>0.00</b>
<b>16,581,109.12</b>						

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION SUB-FUNCTION COST CENTER	61000 61100 9	INSTRUCTION CLASSROOM INSTRUCTION DISTRICT WIDE
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Shade Expenditures EXCLUDED from Required

Shade SOQ Defined Instructional and Support

Local Effort

Expenditures

OBJECTS

PROGRAM

	6	7	8	9	10	11	TOTAL
	NON-REMEDIAL SUMMER SCHOOL	ADULT	PRE-KINDERGARTEN (NON-SPECIAL PROGRAMS)	NON LEA PROGRAMS	NONREGULAR DAY SCHOOL	REMEDIAL SUMMER SCHOOL	
<b>Personal Services:</b>							
1110 Administrative Salaries and Wages							0.00
1120 Instructional Salaries and Wages	34,101.94	26,400.00	290,587.13			41,671.25	392,760.32
1140 Technical Salaries and Wages						15,662.55	15,662.55
1150 Clerical Salaries and Wages							0.00
1151 Instructional Aides Salaries and Wages			83,333.09				83,333.09
1520 Substitute Salaries and Wages							0.00
1620 Supplemental Salaries and Wages							0.00
1650 National Board Certified Teacher Bonus							0.00
1660 Employee Bonuses							0.00
<b>Employee Benefits:</b>							
2100 FICA Benefits	2,608.83	2,019.68	28,118.04			4,386.06	37,132.61
2210 VRS Benefits for Plan 1 and Plan 2 Employees Only (Employer Share Only)			37,501.40				37,501.40
2220 VRS Benefits for Hybrid Plan Employees Only (Employer Share Only)			5,716.10				5,716.10
2300 Hospital/Medical Plans (HMP) Benefits			31,360.00				31,360.00
2400 Group Life Insurance (GLI) Benefits			3,861.90				3,861.90
2500 Disability Insurance for Plan 1 and Plan 2 Employees Only							0.00
2510 Disability Insurance for Hybrid Plan Employees Only			105.30				105.30
2600 Unemployment Insurance							0.00
2700 Worker's Compensation			939.00				939.00
2750 Retiree Health Care Credit			3,272.40				3,272.40
2800 Other Benefits			57.00				57.00
<b>Purchased Services:</b>							
3000 Purchased Services	12,525.00	97,545.00	700.00				110,770.00
3100 Purchased Services - Virtual Programs							0.00
3810 Tuition Paid - Other Entities In-State							0.00
<b>Internal Services:</b>							
4000 Internal Services							0.00
<b>Other Charges:</b>							
5200 Communications							0.00
5400 Leases and Rentals							0.00
5500 Travel			1,080.79				1,080.79
5800 Miscellaneous							0.00
<b>Materials and Supplies:</b>							
6000 Materials and Supplies	-2,972.37						-2,972.37
6020 Textbooks and Workbooks			236.76				236.76
6030 Instructional Materials	4,000.00		8,129.82				12,129.82
<b>Payments to Joint Operations</b>							
7000 Tuition Payments to Joint Operations							0.00
<b>Capital Outlay:</b>							
8100 Capital Outlay Replacement							0.00
8200 Capital Outlay Additions							0.00
<b>Other Uses of Funds:</b>							
9000 Other Uses of Funds							0.00
<b>Page Total:</b>	<b>50,263.40</b>	<b>125,964.68</b>	<b>494,998.73</b>	<b>0.00</b>	<b>0.00</b>	<b>61,719.86</b>	<b>732,946.67</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
	ACTIVITY	61210	GUIDANCE SERVICES
	COST CENTER	2	ELEMENTARY (K-7)

Shade Expenditures EXCLUDED from  
Required Local Effort

Shade SOQ Defined Instructional and  
Support Expenditures

	OBJECTS	PROGRAM					TOTAL
		1	2	3	4	5	
		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	
<b>Personal Services:</b>							
1110	Administrative Salaries and Wages						0.00
1120	Instructional Salaries and Wages	438,845.88					438,845.88
1140	Technical Salaries and Wages						0.00
1150	Clerical Salaries and Wages						0.00
1520	Substitute Salaries and Wages						0.00
1620	Supplemental Salaries and Wages						0.00
1650	National Board Certified Teacher Bonus						0.00
1660	Employee Bonuses						0.00
<b>Employee Benefits:</b>							
2100	FICA Benefits	32,446.63					32,446.63
2210	VRS Benefits for <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	58,379.43					58,379.43
2220	VRS Benefits for <b>Hybrid Plan</b> Employees Only (Employer Share Only)	5,955.40					5,955.40
2300	Hospital/Medical Plans (HMP) Benefits	60,274.00					60,274.00
2400	Group Life Insurance (GLI) Benefits	5,748.86					5,748.86
2500	Disability Insurance for <b>Plan 1 and Plan 2</b> Employees Only	0.00					0.00
2510	Disability Insurance for <b>Hybrid Plan</b> Employees Only	109.70					109.70
2600	Unemployment Insurance						0.00
2700	Worker's Compensation	907.00					907.00
2750	Retiree Health Care Credit	4,871.33					4,871.33
2800	Other Benefits	56.00					56.00
<b>Purchased Services:</b>							
3000	Purchased Services						0.00
3200	Purchased Services - Instructional						0.00
3810	Tuition Paid - Other Entities In-State						0.00
<b>Internal Services:</b>							
4000	Internal Services						0.00
<b>Other Charges:</b>							
5200	Communications						0.00
5400	Leases and Rentals						0.00
5500	Travel						0.00
5800	Miscellaneous						0.00
<b>Materials and Supplies:</b>							
6000	Materials and Supplies	1,293.56					1,293.56
6020	Textbooks and Workbooks						0.00
6030	Instructional Materials	495.28					495.28
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations						0.00
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement						0.00
8200	Capital Outlay Additions						0.00
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds						0.00
<b>Page Total:</b>		<b>609,383.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>609,383.07</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
	ACTIVITY	61210	GUIDANCE SERVICES
	COST CENTER	3	SECONDARY (8-12)

Shade Expenditures EXCLUDED from

Shade SOQ Defined Instructional and

Required Local Effort

Support Expenditures

OBJECTS	PROGRAM					TOTAL
	1	2	3	4	5	
	REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	
<b>Personal Services:</b>						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages	216,573.96				216,573.96
1140	Technical Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
1520	Substitute Salaries and Wages					0.00
1620	Supplemental Salaries and Wages					0.00
1650	National Board Certified Teacher Bonus					0.00
1660	Employee Bonuses					0.00
<b>Employee Benefits:</b>						
2100	FICA Benefits	15,775.92				15,775.92
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	25,794.24				25,794.24
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)	5,955.40				5,955.40
2300	Hospital/Medical Plans (HMP) Benefits	41,793.00				41,793.00
2400	Group Life Insurance (GLI) Benefits	2,837.20				2,837.20
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only					0.00
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only	109.70				109.70
2600	Unemployment Insurance					0.00
2700	Worker's Compensation					0.00
2750	Retiree Health Care Credit	2,403.99				2,403.99
2800	Other Benefits					0.00
<b>Purchased Services:</b>						
3000	Purchased Services	-1,055.70				-1,055.70
3200	Purchased Services - Instructional	60,348.26				60,348.26
3810	Tuition Paid - Other Entities In-State					0.00
<b>Internal Services:</b>						
4000	Internal Services					0.00
<b>Other Charges:</b>						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel					0.00
5800	Miscellaneous					0.00
<b>Materials and Supplies:</b>						
6000	Materials and Supplies	357.02				357.02
6020	Textbooks and Workbooks					0.00
6030	Instructional Materials	67.89				67.89
<b>Payments to Joint Operations</b>						
7000	Tuition Payments to Joint Operations					0.00
<b>Capital Outlay:</b>						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
<b>Other Uses of Funds:</b>						
9000	Other Uses of Funds					0.00
<b>Page Total:</b>		<b>370,960.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
	ACTIVITY	61220	SCHOOL SOCIAL WORKER SERVICES
	COST CENTER	2	ELEMENTARY (K-7)

	OBJECTS	<u>Shade Expenditures EXCLUDED from</u> Required Local Effort		<u>Shade SOQ Defined Instructional and</u> Support Expenditures			
		PROGRAM					
		1	2	3	4	5	
	REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER		
<b>Personal Services:</b>							
1110	Administrative Salaries and Wages						0.00
1120	Instructional Salaries and Wages						0.00
1130	Other Professional Salaries and Wages						0.00
1150	Clerical Salaries and Wages						0.00
1620	Supplemental Salaries and Wages						0.00
1650	National Board Certified Teacher Bonus						0.00
1660	Employee Bonuses						0.00
<b>Employee Benefits:</b>							
2100	FICA Benefits						0.00
2210	VRS Benefits for <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)						0.00
2220	VRS Benefits for <b>Hybrid Plan</b> Employees Only (Employer Share Only)						0.00
2300	Hospital/Medical Plans (HMP) Benefits						0.00
2400	Group Life Insurance (GLI) Benefits						0.00
2500	Disability Insurance for <b>Plan 1 and Plan 2</b> Employees Only						0.00
2510	Disability Insurance for <b>Hybrid Plan</b> Employees Only						0.00
2600	Unemployment Insurance						0.00
2700	Worker's Compensation						0.00
2750	Retiree Health Care Credit						0.00
2800	Other Benefits						0.00
<b>Purchased Services:</b>							
3000	Purchased Services	10,000.00					10,000.00
3810	Tuition Paid - Other Entities In-State						0.00
<b>Internal Services:</b>							
4000	Internal Services						0.00
<b>Other Charges:</b>							
5200	Communications						0.00
5400	Leases and Rentals						0.00
5500	Travel						0.00
5800	Miscellaneous						0.00
<b>Materials and Supplies:</b>							
6000	Materials and Supplies						0.00
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations						0.00
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement						0.00
8200	Capital Outlay Additions						0.00
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds						0.00
<b>Page Total:</b>		<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>



**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION**

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
	ACTIVITY	61220	SCHOOL SOCIAL WORKER SERVICES
	COST CENTER	3	SECONDARY (8-12)

	OBJECTS	<u>Shade Expenditures EXCLUDED from</u> Required Local Effort			<u>Shade SOQ Defined Instructional and</u> Support Expenditures		
		PROGRAM					
		1	2	3	4	5	
	REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL	
<b>Personal Services:</b>							
1110	Administrative Salaries and Wages						0.00
1120	Instructional Salaries and Wages						0.00
1130	Other Professional Salaries and Wages	126,854.04					126,854.04
1150	Clerical Salaries and Wages						0.00
1620	Supplemental Salaries and Wages	15,791.08					15,791.08
1650	National Board Certified Teacher Bonus						0.00
1660	Employee Bonuses						0.00
<b>Employee Benefits:</b>							
2100	FICA Benefits	10,544.51					10,544.51
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	18,596.76					18,596.76
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)						0.00
2300	Hospital/Medical Plans (HMP) Benefits	13,492.00					13,492.00
2400	Group Life Insurance (GLI) Benefits	1,661.86					1,661.86
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only						0.00
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only						0.00
2600	Unemployment Insurance						0.00
2700	Worker's Compensation	244.00					244.00
2750	Retiree Health Care Credit	1,408.08					1,408.08
2800	Other Benefits						0.00
<b>Purchased Services:</b>							
3000	Purchased Services	58,974.34					58,974.34
3810	Tuition Paid - Other Entities In-State						0.00
<b>Internal Services:</b>							
4000	Internal Services						0.00
<b>Other Charges:</b>							
5200	Communications	549.13					549.13
5400	Leases and Rentals						0.00
5500	Travel	6,468.92					6,468.92
5800	Miscellaneous						0.00
<b>Materials and Supplies:</b>							
6000	Materials and Supplies	19,910.61					19,910.61
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations						0.00
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement						0.00
8200	Capital Outlay Additions						0.00
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds						0.00
<b>Page Total:</b>		<b>274,495.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>274,495.33</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61200	INSTRUCTIONAL SUPPORT - STUDENT
	ACTIVITY	61230	HOMEBOUND INSTRUCTION
	COST CENTER	3	SECONDARY (8-12)

OBJECTS		<u>Shade Expenditures EXCLUDED from</u> Required Local Effort			<u>Shade SOQ Defined Instructional and</u> Support Expenditures		TOTAL
		PROGRAM					
		1 REGULAR	2 SPECIAL	3 VOCATIONAL	4 GIFTED	5 OTHER	
<b>Personal Services:</b>							
1110	Administrative Salaries and Wages						0.00
1120	Instructional Salaries and Wages	52,283.75	92,604.75				144,888.50
1150	Clerical Salaries and Wages						0.00
1620	Supplemental Salaries and Wages						0.00
1650	National Board Certified Teacher Bonus						0.00
1660	Employee Bonuses						0.00
<b>Employee Benefits:</b>							
2100	FICA Benefits	3,999.78	7,084.53				11,084.31
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)						0.00
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)						0.00
2300	Hospital/Medical Plans (HMP) Benefits						0.00
2400	Group Life Insurance (GLI) Benefits						0.00
2500	Disability Insurance for <b>Plan 1 and Plan 2</b> Employees						0.00
2510	Disability Insurance for <b>Hybrid Plan</b> Employees						0.00
2600	Unemployment Insurance						0.00
2700	Worker's Compensation	490.00					490.00
2750	Retiree Health Care Credit						0.00
2800	Other Benefits						0.00
<b>Purchased Services:</b>							
3000	Purchased Services						0.00
3200	Purchased Services - Instructional						0.00
3810	Tuition Paid - Other Entities In-State						0.00
<b>Internal Services:</b>							
4000	Internal Services						0.00
<b>Other Charges:</b>							
5200	Communications						0.00
5400	Leases and Rentals						0.00
5500	Travel						0.00
5800	Miscellaneous						0.00
<b>Materials and Supplies:</b>							
6000	Materials and Supplies						0.00
6020	Textbooks and Workbooks						0.00
6030	Instructional Materials						0.00
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations						0.00
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement						0.00
8200	Capital Outlay Additions						0.00
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds						0.00
<b>Page Total:</b>		<b>56,773.53</b>	<b>99,689.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>156,462.81</b>

**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION**

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61300	INSTRUCTIONAL SUPPORT - STAFF
	ACTIVITY	61310	IMPROVEMENT OF INSTRUCTION
	COST CENTER	2	ELEMENTARY (K-7)

OBJECTS	<u>Shade Expenditures EXCLUDED from</u> Required Local Effort			<u>Shade SOQ Defined Instructional and</u> Support Expenditures		TOTAL	
	PROGRAM						
	1	2	3	4	5		
	REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER		
<b>Personal Services:</b>							
1110	Administrative Salaries and Wages	91,110.96				91,110.96	
1120	Instructional Salaries and Wages	203,930.92				203,930.92	
1140	Technical Salaries and Wages					0.00	
1150	Clerical Salaries and Wages	31,396.78			10,560.00	41,956.78	
1620	Supplemental Salaries and Wages					0.00	
1650	National Board Certified Teacher Bonus					0.00	
1660	Employee Bonuses					0.00	
<b>Employee Benefits:</b>							
2100	FICA Benefits	24,275.19			671.45	24,946.64	
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	47,472.60			1,548.00	49,020.60	
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)	-			2,135.00	2,135.00	
2300	Hospital/Medical Plans (HMP) Benefits	30,007.00				30,007.00	
2400	Group Life Insurance (GLI) Benefits	4,242.13			138.25	4,380.38	
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only					0.00	
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only					0.00	
2600	Unemployment Insurance					0.00	
2700	Worker's Compensation	1,364.00				1,364.00	
2750	Retiree Health Care Credit	3,594.60			117.12	3,711.72	
2800	Other Benefits	35,958.25			10.23	35,968.48	
<b>Purchased Services:</b>							
3000	Purchased Services	142,077.41				142,077.41	
3810	Tuition Paid - Other Entities In-State					0.00	
<b>Internal Services:</b>							
4000	Internal Services					0.00	
<b>Other Charges:</b>							
5200	Communications	77.59				77.59	
5400	Leases and Rentals					0.00	
5500	Travel	16,501.32			324.45	16,825.77	
5800	Miscellaneous					0.00	
<b>Materials and Supplies:</b>							
6000	Materials and Supplies	42,722.10			5,309.85	48,031.95	
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations					0.00	
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement					0.00	
8200	Capital Outlay Additions					0.00	
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds					0.00	
<b>Page Total:</b>		<b>674,730.85</b>	<b>0.00</b>	<b>0.00</b>	<b>20,814.35</b>	<b>0.00</b>	<b>695,545.20</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61300	INSTRUCTIONAL SUPPORT - STAFF
	ACTIVITY	61310	IMPROVEMENT OF INSTRUCTION
	COST CENTER	3	SECONDARY (8-12)

	OBJECTS	<u>Shade Expenditures EXCLUDED from</u> Required Local Effort			<u>Shade SOQ Defined Instructional and</u> Support Expenditures		
		PROGRAM					
		1	2	3	4	5	
		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	
<b>Personal Services:</b>							
1110	Administrative Salaries and Wages		91,317.96				91,317.96
1120	Instructional Salaries and Wages		80,487.96				80,487.96
1140	Technical Salaries and Wages						0.00
1150	Clerical Salaries and Wages		71,513.26				71,513.26
1620	Supplemental Salaries and Wages						0.00
1650	National Board Certified Teacher Bonus						0.00
1660	Employee Bonuses						0.00
<b>Employee Benefits:</b>							
2100	FICA Benefits		17,729.12				17,729.12
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)		35,937.95				35,937.95
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)						0.00
2300	Hospital/Medical Plans (HMP) Benefits		23,815.00				23,815.00
2400	Group Life Insurance (GLI) Benefits		1,908.31				1,908.31
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only						0.00
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only						0.00
2600	Unemployment Insurance						0.00
2700	Worker's Compensation						0.00
2750	Retiree Health Care Credit		2,630.51				2,630.51
2800	Other Benefits						0.00
<b>Purchased Services:</b>							
3000	Purchased Services						0.00
3810	Tuition Paid - Other Entities In-State				93,714.00		93,714.00
<b>Internal Services:</b>							
4000	Internal Services						0.00
<b>Other Charges:</b>							
5200	Communications						0.00
5400	Leases and Rentals						0.00
5500	Travel		7,133.99				7,133.99
5800	Miscellaneous						0.00
<b>Materials and Supplies:</b>							
6000	Materials and Supplies	17,800.68	19,688.04				37,488.72
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations						0.00
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement						0.00
8200	Capital Outlay Additions						0.00
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds						0.00
<b>Page Total:</b>		<b>17,800.68</b>	<b>352,162.10</b>	<b>0.00</b>	<b>93,714.00</b>	<b>0.00</b>	<b>463,676.78</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61300	INSTRUCTIONAL SUPPORT - STAFF
	ACTIVITY	61320	MEDIA SERVICES
	COST CENTER	2	ELEMENTARY (K-7)

Shade Expenditures EXCLUDED from  
Required Local Effort

Shade SOQ Defined Instructional and  
Support Expenditures

OBJECTS	PROGRAM					TOTAL
	1	2	3	4	5	
	REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	
<b>Personal Services:</b>						
1110	Administrative Salaries and Wages					0.00
1120	Instructional Salaries and Wages					0.00
1122	Librarian Salaries and Wages	364,202.96				364,202.96
1140	Technical Salaries and Wages					0.00
1150	Clerical Salaries and Wages					0.00
1620	Supplemental Salaries and Wages					0.00
1650	National Board Certified Teacher Bonus					0.00
1660	Employee Bonuses					0.00
<b>Employee Benefits:</b>						
2100	FICA Benefits	26,666.35				26,666.35
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	47,185.30				47,185.30
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)	6,207.00				6,207.00
2300	Hospital/Medical Plans (HMP) Benefits	73,632.70				73,632.70
2400	Group Life Insurance (GLI) Benefits	4,771.10				4,771.10
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only					0.00
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only	114.30				114.30
2600	Unemployment Insurance					0.00
2700	Worker's Compensation	947.00				947.00
2750	Retiree Health Care Credit	4,042.80				4,042.80
2800	Other Benefits					0.00
<b>Purchased Services:</b>						
3000	Purchased Services	5,799.00				5,799.00
3200	Purchased Services - Instructional					0.00
3810	Tuition Paid - Other Entities In-State					0.00
<b>Internal Services:</b>						
4000	Internal Services					0.00
<b>Other Charges:</b>						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel	135.00				135.00
5800	Miscellaneous					0.00
<b>Materials and Supplies:</b>						
6000	Materials and Supplies					0.00
6020	Textbooks and Workbooks					0.00
6030	Instructional Materials	42,814.53				42,814.53
<b>Payments to Joint Operations</b>						
7000	Tuition Payments to Joint Operations					0.00
<b>Capital Outlay:</b>						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
<b>Other Uses of Funds:</b>						
9000	Other Uses of Funds					0.00
<b>Page Total:</b>		<b>576,518.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61300	INSTRUCTIONAL SUPPORT - STAFF
	ACTIVITY	61320	MEDIA SERVICES
	COST CENTER	3	SECONDARY (8-12)

Shade Expenditures EXCLUDED from  
Required Local Effort

Shade SOQ Defined Instructional and  
Support Expenditures

OBJECTS	PROGRAM					TOTAL	
	1	2	3	4	5		
	REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER		
<b>Personal Services:</b>							
1110	Administrative Salaries and Wages					0.00	
1120	Instructional Salaries and Wages					0.00	
1122	Librarian Salaries and Wages	102,711.96				102,711.96	
1140	Technical Salaries and Wages					0.00	
1150	Clerical Salaries and Wages					0.00	
1620	Supplemental Salaries and Wages					0.00	
1650	National Board Certified Teacher Bonus					0.00	
1660	Employee Bonuses					0.00	
<b>Employee Benefits:</b>							
2100	FICA Benefits	7,857.24				7,857.24	
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	15,057.60				15,057.60	
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)					0.00	
2300	Hospital/Medical Plans (HMP) Benefits	13,064.00				13,064.00	
2400	Group Life Insurance (GLI) Benefits	1,345.50				1,345.50	
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only					0.00	
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only					0.00	
2600	Unemployment Insurance					0.00	
2700	Worker's Compensation					0.00	
2750	Retiree Health Care Credit	1,140.10				1,140.10	
2800	Other Benefits					0.00	
<b>Purchased Services:</b>							
3000	Purchased Services					0.00	
3200	Purchased Services - Instructional					0.00	
3810	Tuition Paid - Other Entities In-State					0.00	
<b>Internal Services:</b>							
4000	Internal Services					0.00	
<b>Other Charges:</b>							
5200	Communications					0.00	
5400	Leases and Rentals					0.00	
5500	Travel					0.00	
5800	Miscellaneous					0.00	
<b>Materials and Supplies:</b>							
6000	Materials and Supplies					0.00	
6020	Textbooks and Workbooks					0.00	
6030	Instructional Materials	20,080.40				20,080.40	
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations					0.00	
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement					0.00	
8200	Capital Outlay Additions					0.00	
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds					0.00	
<b>Page Total:</b>		<b>161,256.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>161,256.80</b>

**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION**

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION
	ACTIVITY	61410	OFFICE OF THE PRINCIPAL
	COST CENTER	2	ELEMENTARY (K-7)

Shade Expenditures EXCLUDED from  
Required Local Effort

Shade SOQ Defined Instructional and  
Support Expenditures

OBJECTS		PROGRAM					TOTAL
		1	2	3	4	5	
		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	
<b>Personal Services:</b>							
1126	Principal Salaries and Wages	587,668.30					587,668.30
1127	Assistant Principal Salaries and Wages	302,755.50					302,755.50
1140	Technical Salaries and Wages						0.00
1150	Clerical Salaries and Wages	401,467.25					401,467.25
1620	Supplemental Salaries and Wages						0.00
1660	Employee Bonuses						0.00
<b>Employee Benefits:</b>							
2100	FICA Benefits	95,465.86					95,465.86
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	167,521.75					167,521.75
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)	16,642.79					16,642.79
2300	Hospital/Medical Plans (HMP) Benefits	158,365.66					158,365.66
2400	Group Life Insurance (GLI) Benefits	16,456.72					16,456.72
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only						0.00
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only	306.50					306.50
2600	Unemployment Insurance						0.00
2700	Worker's Compensation	4,664.00					4,664.00
2750	Retiree Health Care Credit	13,944.04					13,944.04
2800	Other Benefits	15,008.07					15,008.07
<b>Purchased Services:</b>							
3000	Purchased Services	145,397.36					145,397.36
3810	Tuition Paid - Other Entities In-State						0.00
<b>Internal Services:</b>							
4000	Internal Services						0.00
<b>Other Charges:</b>							
5200	Communications	3,473.95					3,473.95
5400	Leases and Rentals						0.00
5500	Travel	67.90					67.90
5800	Miscellaneous	2,300.00					2,300.00
<b>Materials and Supplies:</b>							
6000	Materials and Supplies	29,895.58					29,895.58
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations						0.00
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement						0.00
8200	Capital Outlay Additions						0.00
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds						0.00
<b>Page Total:</b>		<b>1,961,401.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,961,401.23</b>

**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION**

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION	61000	INSTRUCTION
	SUB-FUNCTION	61400	INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION
	ACTIVITY	61410	OFFICE OF THE PRINCIPAL
	COST CENTER	3	SECONDARY (8-12)

Shade Expenditures EXCLUDED from  
Required Local Effort

Shade SOQ Defined Instructional and  
Support Expenditures

	OBJECTS	PROGRAM					TOTAL
		1	2	3	4	5	
		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	
<b>Personal Services:</b>							
1126	Principal Salaries and Wages	89,891.04					89,891.04
1127	Assistant Principal Salaries and Wages	258,353.28		77,316.79			335,670.07
1140	Technical Salaries and Wages						0.00
1150	Clerical Salaries and Wages	224,519.33		30,368.04			254,887.37
1620	Supplemental Salaries and Wages						0.00
1660	Employee Bonuses						0.00
<b>Employee Benefits:</b>							
2100	FICA Benefits	46,645.99		8,198.31			54,844.30
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	88,797.71		15,875.14			104,672.85
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)	2,967.20					2,967.20
2300	Hospital/Medical Plans (HMP) Benefits	61,095.64		11,626.00			72,721.64
2400	Group Life Insurance (GLI) Benefits	8,200.15		1,418.58			9,618.73
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only						0.00
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only	54.70					54.70
2600	Unemployment Insurance						0.00
2700	Worker's Compensation						0.00
2750	Retiree Health Care Credit	6,948.33		1,202.04			8,150.37
2800	Other Benefits						0.00
<b>Purchased Services:</b>							
3000	Purchased Services	3,500.62					3,500.62
3810	Tuition Paid - Other Entities In-State						0.00
<b>Internal Services:</b>							
4000	Internal Services						0.00
<b>Other Charges:</b>							
5200	Communications	5,983.08		199.60			6,182.68
5400	Leases and Rentals						0.00
5500	Travel	3,324.22		1,046.58			4,370.80
5800	Miscellaneous	69.33					69.33
<b>Materials and Supplies:</b>							
6000	Materials and Supplies	44,608.28		3,036.51			47,644.79
<b>Payments to Joint Operations</b>							
7000	Tuition Payments to Joint Operations						0.00
<b>Capital Outlay:</b>							
8100	Capital Outlay Replacement						0.00
8200	Capital Outlay Additions						0.00
<b>Other Uses of Funds:</b>							
9000	Other Uses of Funds						0.00
<b>Page Total:</b>		<b>844,958.90</b>	<b>0.00</b>	<b>150,287.59</b>	<b>0.00</b>	<b>0.00</b>	<b>995,246.49</b>



COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION SUB-FUNCTION COST CENTER	62000 62100 9	ADMINISTRATION, ATTENDANCE AND HEALTH ADMINISTRATION DISTRICT WIDE
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OBJECTS	Shade Expenditures EXCLUDED from Required Local Effort				Shade SOQ Defined Instructional and Support Expenditures				TOTAL	
	ACTIVITY									
	62110	62120	62130	62140	62150	62160	62170	62180		
	BOARD SERVICES	EXECUTIVE ADMIN SVC	INFORMATION SERVICES	PERSONNEL SERVICES	PLANNING SERVICES	FISCAL SERVICES	PURCHASING SERVICES	REPRO- GRAPHICS		
<b>Personal Services:</b>										
1110	Administrative Salaries and Wages			91,628.04		87,111.30			178,739.34	
1111	Board Members Salaries and Wages	38,000.04							38,000.04	
1112	Superintendent Salaries and Wages		134,821.56						134,821.56	
1113	Assistant Superintendent Salaries and Wages			104,909.64					104,909.64	
1130	Other Professional Salaries and Wages					102,566.94			102,566.94	
1140	Technical Salaries and Wages								0.00	
1150	Clerical Salaries and Wages		48,312.51		101,474.26		13,650.00		163,436.77	
1620	Supplemental Salaries and Wages	2,396.56	5,500.00						7,896.56	
1660	Employee Bonuses								0.00	
<b>Employee Benefits:</b>										
2100	FICA Benefits	3,089.52	13,409.89	8,062.62	14,053.29		15,555.93		54,171.25	
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)		23,701.96	13,392.18	24,652.26		27,690.15		89,436.55	
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)				2,861.16				2,861.16	
2300	Hospital/Medical Plans (HMP) Benefits		22,614.00	136.33	27,523.00		7,856.00		58,129.33	
2400	Group Life Insurance (GLI) Benefits		2,108.18	1,196.70	2,458.55		2,484.37		8,247.80	
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only								0.00	
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only				52.68				52.68	
2600	Unemployment Insurance								0.00	
2700	Worker's Compensation		407.00	216.00	421.00		441.00		1,485.00	
2750	Retiree Health Care Credit		1,794.73	1,014.02	2,083.26		2,096.54		6,988.55	
2800	Other Benefits								0.00	
<b>Purchased Services:</b>										
3000	Purchased Services	7,105.09	25,947.59	9,708.70	32,590.20		34,228.00		109,579.58	
3810	Tuition Paid - Other Entities In-State								0.00	
<b>Internal Services:</b>										
4000	Internal Services								0.00	
<b>Other Charges:</b>										
5200	Communications		2,000.00						2,000.00	
5400	Leases and Rentals								0.00	
5500	Travel	3,698.44	13,920.96	735.25	1,500.92		1,610.56		21,466.13	
5800	Miscellaneous		28,959.29				2,062.48		31,021.77	
<b>Materials and Supplies:</b>										
6000	Materials and Supplies		19,397.47	2,136.23	5,257.84		1,011.71		27,803.25	
<b>Payments to Joint Operations</b>										
7000	Tuition Payments to Joint Operations								0.00	
<b>Capital Outlay:</b>										
8100	Capital Outlay Replacement								0.00	
8200	Capital Outlay Additions								0.00	
<b>Other Uses of Funds:</b>										
9000	Other Uses of Funds								0.00	
<b>Page Total:</b>		<b>54,289.65</b>	<b>342,895.14</b>	<b>141,507.67</b>	<b>306,556.46</b>	<b>0.00</b>	<b>298,364.98</b>	<b>0.00</b>	<b>0.00</b>	<b>1,143,613.90</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION 62000 ADMINISTRATION, ATTENDANCE AND HEALTH SUB-FUNCTION 62200 ATTENDANCE AND HEALTH COST CENTER 9 DISTRICT WIDE
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	OBJECTS	ACTIVITY				
		<u>Shade Expenditures EXCLUDED from Required Local Effort</u>		<u>Shade SOQ Defined Instructional and Support Expenditures</u>		
		62210	62220	62230	62240	
		ATTENDANCE SERVICES	HEALTH SERVICES	PSYCHO- LOGICAL SVC	AUDIOLOGY	
<b>Personal Services:</b>						
1110	Administrative Salaries and Wages					0.00
1130	Other Professional Salaries and Wages					0.00
1131	Licensed School Nurse (LPNs, RNs, & Nurse Practitioners) Salaries and Wages		316,379.18			316,379.18
1132	Psychologist Salaries and Wages			140,952.96		140,952.96
1134	Unlicensed School Nurse Salaries and Wages					0.00
1140	Technical Salaries and Wages				108,787.42	108,787.42
1150	Clerical Salaries and Wages					0.00
1620	Supplemental Salaries and Wages					0.00
1660	Employee Bonuses					0.00
<b>Employee Benefits:</b>						
2100	FICA Benefits		18,787.41	10,299.60	11,032.33	40,119.34
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)		36,128.30	20,663.64	12,165.46	68,957.40
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)		7,553.07		5,793.84	13,346.91
2300	Hospital/Medical Plans (HMP) Benefits		60,094.00	19,908.00	15,680.00	95,682.00
2400	Group Life Insurance (GLI) Benefits		3,903.40	1,846.55	1,604.85	7,354.80
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only					0.00
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only		139.13		113.70	252.83
2600	Unemployment Insurance					0.00
2700	Worker's Compensation		751.00	277.00	373.00	1,401.00
2750	Retiree Health Care Credit		3,307.50	1,564.56	1,359.83	6,231.89
2800	Other Benefits					0.00
<b>Purchased Services:</b>						
3000	Purchased Services		5,729.05			5,729.05
3010	Purchased Services - School Nurses					0.00
<b>Internal Services:</b>						
4000	Internal Services					0.00
<b>Other Charges:</b>						
5200	Communications					0.00
5400	Leases and Rentals					0.00
5500	Travel		189.70	1,692.79	3,813.47	5,695.96
5800	Miscellaneous		155.00		500.00	655.00
<b>Materials and Supplies:</b>						
6000	Materials and Supplies		4,515.66			4,515.66
<b>Capital Outlay:</b>						
8100	Capital Outlay Replacement					0.00
8200	Capital Outlay Additions					0.00
<b>Other Uses of Funds:</b>						
9000	Other Uses of Funds					0.00
<b>Page Total:</b>		<b>0.00</b>	<b>457,632.40</b>	<b>197,205.10</b>	<b>161,223.90</b>	<b>816,061.40</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION COST CENTER	63000 9	PUPIL TRANSPORTATION DISTRICT WIDE
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OBJECTS	<u>Shade Expenditures EXCLUDED from Required Local Effort</u>				<u>Shade SOQ Defined Instructional and Support Expenditures</u>			TOTAL	
	ACTIVITY								
	63100 MANAGEMENT & DIRECTION	63200 VEHICLE OPERATION SERVICES	63300 MONITORING SERVICES	63400 VEHICLE MAINTENANCE SERVICES	63500 SCHOOL BUS REGULAR PURCHASE	63600 SCHOOL BUS LEASE PURCHASE	63700 OTHER VEHICLE & EQUIPMENT PURCHASES		
<b>Personal Services:</b>									
1110	Administrative Salaries and Wages							0.00	
1130	Other Professional Salaries and Wages							0.00	
1140	Technical Salaries and Wages							0.00	
1150	Clerical Salaries and Wages	37,606.21						37,606.21	
1160	Trades Salaries and Wages							0.00	
1170	Operative Salaries and Wages	44,579.04	861,197.95					905,776.99	
1190	Service Salaries and Wages		136,173.99					136,173.99	
1620	Supplemental Salaries and Wages		375,121.74					375,121.74	
1660	Employee Bonuses							0.00	
<b>Employee Benefits:</b>									
2100	FICA Benefits	6,082.65	104,730.03					110,812.68	
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	5,473.68						5,473.68	
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)							0.00	
2300	Hospital/Medical Plans (HMP) Benefits	15,680.00						15,680.00	
2400	Group Life Insurance (GLI) Benefits	997.20						997.20	
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only							0.00	
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only							0.00	
2600	Unemployment Insurance							0.00	
2700	Worker's Compensation		44,906.00					44,906.00	
2750	Retiree Health Care Credit							0.00	
2800	Other Benefits							0.00	
<b>Purchased Services:</b>									
3000	Purchased Services		19,064.18					19,064.18	
3410	Public Carriers							0.00	
3420	Private Carriers							0.00	
3430	Transportation Services by Contract							0.00	
3800	Service from Other Government Entities		1,152.02		220,443.95			221,595.97	
<b>Internal Services:</b>									
4000	Internal Services							0.00	
<b>Other Charges:</b>									
5200	Communications							0.00	
5300	Insurance		35,378.00					35,378.00	
5400	Leases and Rentals							0.00	
5500	Travel		1,362.76					1,362.76	
5800	Miscellaneous							0.00	
<b>Materials and Supplies:</b>									
6000	Materials and Supplies		4,413.35					4,413.35	
6008	Vehicle and Powered Equipment Fuels		244,661.59					244,661.59	
6009	Vehicle and Powered Equipment Supplies		0.00					0.00	
<b>Capital Outlay:</b>									
8100	Capital Outlay Replacement		275,252.00					275,252.00	
8200	Capital Outlay Additions							0.00	
<b>Other Uses of Funds:</b>									
9000	Other Uses of Funds							0.00	
<b>Page Total:</b>		<b>110,418.78</b>	<b>2,103,413.61</b>	<b>0.00</b>	<b>220,443.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,434,276.34</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION COST CENTER	64000 9	OPERATION AND MAINTENANCE DISTRICT WIDE
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OBJECTS	ACTIVITY	Shade Expenditures EXCLUDED from Required Local Effort				Shade SOQ Defined Instructional and Support Expenditures			TOTAL	
		64100	64200	64300	64400	64500	64600	64700		
		MANAGEMENT & DIRECTION	BUILDING SERVICES	GROUNDS SERVICES	EQUIPMENT SERVICES	VEHICLE SERVICES	SECURITY SERVICES	WAREHOUSE/ DISTRIBUTION		
<b>Personal Services:</b>										
1110	Administrative Salaries and Wages	98,876.04								98,876.04
1130	Other Professional Salaries and Wages									0.00
1140	Technical Salaries and Wages									0.00
1142	Security Guard Salaries and Wages						95,717.64			95,717.64
1150	Clerical Salaries and Wages	38,991.79								38,991.79
1160	Trades Salaries and Wages	85,781.64	328,938.69	114,506.29						529,226.62
1180	Laborer Salaries and Wages									0.00
1190	Service Salaries and Wages		1,037,931.71							1,037,931.71
1620	Supplemental Salaries and Wages									0.00
1660	Employee Bonuses									0.00
<b>Employee Benefits:</b>										
2100	FICA Benefits	16,766.09	100,179.71	8,177.49			7,291.81			132,415.10
2210	VRS Benefits Plan 1 and Plan 2 Employees Only (Employer Share Only)	26,887.68	76,278.24	7,183.68						110,349.60
2220	VRS Benefits Hybrid Plan Employees Only (Employer Share Only)		15,489.51	279.24						15,768.75
2300	Hospital/Medical Plans (HMP) Benefits	30,300.00	339,914.40	30,479.67			7,856.00			408,550.07
2400	Group Life Insurance (GLI) Benefits	2,961.60	14,991.82	1,359.84						19,313.26
2500	Disability Insurance Plan 1 and Plan 2 Employees Only									0.00
2510	Disability Insurance Hybrid Plan Employees Only		1,271.14	22.92						1,294.06
2600	Unemployment Insurance									0.00
2700	Worker's Compensation	3,823.00	28,093.00	4,397.00			1,686.00			37,999.00
2750	Retiree Health Care Credit	1,579.92								1,579.92
2800	Other Benefits									0.00
<b>Purchased Services:</b>										
3000	Purchased Services		484,090.35			60,503.29	4,337.16			548,930.80
<b>Internal Services:</b>										
4000	Internal Services									0.00
<b>Other Charges:</b>										
5100	Utilities		1,246,932.61							1,246,932.61
5200	Communications		0.00							0.00
5300	Insurance		134,517.00							134,517.00
5400	Leases and Rentals		41,499.96							41,499.96
5500	Travel		1,754.58							1,754.58
5600	Contributions to Other Entities									0.00
5700	Public Assistance Payments									0.00
5800	Miscellaneous									0.00
<b>Materials and Supplies:</b>										
6000	Materials and Supplies		716,467.67	1,709.35						718,177.02
<b>Capital Outlay:</b>										
8100	Capital Outlay Replacement		93,094.00	60,048.19						153,142.19
8200	Capital Outlay Additions									0.00
<b>Other Uses of Funds:</b>										
9000	Other Uses of Funds									0.00
<b>Page Total:</b>		<b>305,967.76</b>	<b>4,661,444.39</b>	<b>228,163.67</b>	<b>0.00</b>	<b>60,503.29</b>	<b>116,888.61</b>	<b>0.00</b>		<b>5,372,967.72</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION 65000 COST CENTER 9	SCHOOL FOOD SERVICES & OTHER NONINSTRUCTIONAL OPERATIONS DISTRICT WIDE
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OBJECTS	<u>Shade Expenditures EXCLUDED from</u> <u>Required Local Effort</u>		<u>Shade SOQ Defined Instructional and</u> <u>Support Expenditures</u>		
	ACTIVITY				
	65100	65200	65300	TOTAL	
	SCHOOL FOOD SERVICES	ENTERPRISE OPERATIONS	COMMUNITY SERVICES		
<b>Personal Services:</b>					
1110	Administrative Salaries and Wages	68,375.04		68,375.04	
1130	Other Professional Salaries and Wages	36,186.00		36,186.00	
1140	Technical Salaries and Wages			0.00	
1150	Clerical Salaries and Wages	19,125.00		19,125.00	
1160	Trades Salaries and Wages			0.00	
1170	Operative Salaries and Wages			0.00	
1180	Laborer Salaries and Wages			0.00	
1190	Service Salaries and Wages	655,260.59		655,260.59	
1620	Supplemental Salaries and Wages	101,562.23		101,562.23	
1660	Employee Bonuses			0.00	
<b>Employee Benefits:</b>					
2100	FICA Benefits	65,379.84		65,379.84	
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)	56,815.61		56,815.61	
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)	8,325.67		8,325.67	
2300	Hospital/Medical Plans (HMP) Benefits	94,947.00		94,947.00	
2400	Group Life Insurance (GLI) Benefits	10,002.18		10,002.18	
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only			0.00	
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only	683.08		683.08	
2600	Unemployment Insurance			0.00	
2700	Worker's Compensation	14,152.00		14,152.00	
2750	Retiree Health Care Credit	1,372.94		1,372.94	
2800	Other Benefits			0.00	
<b>Purchased Services:</b>					
3000	Purchased Services	40,955.15		40,955.15	
<b>Internal Services:</b>					
4000	Internal Services			0.00	
<b>Other Charges:</b>					
5200	Communications			0.00	
5400	Leases and Rentals			0.00	
5500	Travel	1,561.69		1,561.69	
5800	Miscellaneous	444.00		444.00	
<b>Materials and Supplies:</b>					
6000	Materials and Supplies	15,342.08		15,342.08	
6002	Food Supplies	1,183,633.01		1,183,633.01	
<b>Capital Outlay:</b>					
8100	Capital Outlay Replacement			0.00	
8200	Capital Outlay Additions			0.00	
<b>Other Uses of Funds:</b>					
9000	Other Uses of Funds			0.00	
<b>Page Total:</b>		<b>2,374,123.11</b>	<b>0.00</b>	<b>0.00</b>	<b>2,374,123.11</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION COST CENTER	66000 9	FACILITIES DISTRICT WIDE
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Shade Expenditures EXCLUDED from  
Required Local Effort

Shade SOQ Defined Instructional and  
Support Expenditures

OBJECTS	ACTIVITY						TOTAL	
	66100 SITE ACQUISITION	66200 SITE IMPROVEMENT	66300 ARCHITECTURE & ENGINEERING SERVICES	66400 EDUCATIONAL SPECIFICATIONS	66500 BUILDING ACQUISITION & CONST SVC	66600 BUILDING ADDITIONS & IMPROVEMENTS		
<b>Personal Services:</b>								
1110	Administrative Salaries and Wages						0.00	
1130	Other Professional Salaries and Wages						0.00	
1150	Clerical Salaries and Wages						0.00	
1620	Supplemental Salaries and Wages						0.00	
1660	Employee Bonuses						0.00	
<b>Employee Benefits:</b>								
2100	FICA Benefits						0.00	
2210	VRS Benefits <b>Plan 1 and Plan 2</b> Employees Only (Employer Share Only)						0.00	
2220	VRS Benefits <b>Hybrid Plan</b> Employees Only (Employer Share Only)						0.00	
2300	Hospital/Medical Plans (HMP) Benefits						0.00	
2400	Group Life Insurance (GLI) Benefits						0.00	
2500	Disability Insurance <b>Plan 1 and Plan 2</b> Employees Only						0.00	
2510	Disability Insurance <b>Hybrid Plan</b> Employees Only						0.00	
2600	Unemployment Insurance						0.00	
2700	Worker's Compensation						0.00	
2750	Retiree Health Care Credit						0.00	
2800	Other Benefits						0.00	
<b>Purchased Services:</b>								
3000	Purchased Services			58,272.00			58,272.00	
<b>Internal Services:</b>								
4000	Internal Services						0.00	
<b>Other Charges:</b>								
5200	Communications						0.00	
5400	Leases and Rentals						0.00	
5500	Travel						0.00	
5800	Miscellaneous						0.00	
<b>Materials and Supplies:</b>								
6000	Materials and Supplies						0.00	
<b>Capital Outlay:</b>								
8100	Capital Outlay Replacement					410,119.60	410,119.60	
8200	Capital Outlay Additions					131,337.35	131,337.35	
<b>Other Uses of Funds:</b>								
9000	Other Uses of Funds						0.00	
<b>Page Total:</b>		0.00	0.00	58,272.00	0.00	0.00	541,456.95	599,728.95

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI 2016-2017 ANNUAL SCHOOL REPORT	FUNCTION COST CENTER	67000 9	DEBT SERVICE & FUND TRANSFERS DISTRICT WIDE
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OBJECTS	ACTIVITY	<u>Shade Expenditures EXCLUDED from</u> Required Local Effort		<u>Shade SOQ Defined Instructional and</u> Support Expenditures	
		67100	67200	67300	TOTAL
		DEBT SERVICE	INTRA-AGENCY FUND TRANSFER	INTER-AGENCY FUND TRANSFER	
<b>Other Charges:</b>					
5800	Miscellaneous				0.00
<b>Debt (principal and interest):</b>					
9100	Redemption of Principal				0.00
9200	Interest				0.00
9250	Capitalized Lease Pmts - Lease/Purchase				0.00
9300	Fund Transfers - Principal & Interest				0.00
<b>Escrows (trusts):</b>					
9400	Fund Transfers - Deposits to Escrow				0.00
<b>Transfers to Other Funds - LEA Expenditures:</b>					
9500	Fund Transfers - Service/Non-Capital Provided by Locality				0.00
9550	Fund Transfers - Service/Non-Capital Provided by Other Fund				0.00
9600	Fund Transfers - Capital Purchased by Locality				0.00
9650	Local Matching and Maintenance of Effort Penalties				0.00
<b>Transfers to Other Funds - Resource Reallocation:</b>					
9700	Fund Transfers - Transfer to Inter-Agency Fund(Exclude Regional Programs)				0.00
9710	Fund Transfers - Regional Alternative Education Program				0.00
9720	Fund Transfers - Regional Governor's School			373,198.00	373,198.00
9730	Fund Transfers - Regional Career & Technical Center				0.00
9740	Fund Transfers - Regional Special Education Program				0.00
9800	Fund Transfers - Transfer to Intra-Agency Fund				0.00
<b>Page Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>373,198.00</b>	<b>373,198.00</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

PULASKI	FUNCTION	68000	TECHNOLOGY	
2016-2017 ANNUAL SCHOOL REPORT	COST CENTER	9	DISTRICT WIDE	

Shade Expenditures EXCLUDED from  
Required Local Effort

Shade SOQ Defined Instructional  
and Support Expenditures

OBJECTS	ACTIVITY										TOTAL
	68100	68200	68300	68400	68500	68600	68700	68800	68900		
	CLASSROOM INSTRUCTION	INSTRUCT. SUPPORT	ADMIN	ATTENDANCE & HEALTH	PUPIL TRANS.	OPERATIONS & MAINT.	SCHOOL FOOD & OTHER NON-INSTR. OPERATIONS	FACILITIES	DEBT SERVICE & FUND TRANSFER		
<b>Personal Services:</b>											
1110	Administrative Salaries and Wages										91,644.00
1120	191,561.83										191,561.83
1133	Technical Development Salaries and Wages										0.00
1141	Technical Support Salaries and Wages										475,543.08
1150	Clerical Salaries and Wages										0.00
1620	Supplemental Salaries and Wages										0.00
1650	National Board Certified Teacher Bonus										0.00
1660	Employee Bonuses										0.00
<b>Employee Benefits:</b>											
2100	9,750.67	35,521.19	7,092.00								52,363.86
2210	19,248.50	54,224.34	13,434.96								86,907.80
2220	VRS Benefits Hybrid Plan Employees Only (Employer Share Only)										14,856.27
2300	Hospital/Medical Plans (HMP) Benefits										87,933.37
2400	Group Life Insurance (GLI) Benefits										1,720.00
2500	Disability Insurance Plan 1 and Plan 2 Employees Only										6,176.08
2510	Disability Insurance Hybrid Plan Employees Only										1,200.59
2600	Unemployment Insurance										274.32
2700	Worker's Compensation										319.00
2750	Retiree Health Care Credit										1,457.50
2800	Other Benefits										5,233.32
<b>Purchased Services:</b>											
3000	Purchased Services										210,545.59
3200	Purchased Services - Instructional										0.00
<b>Internal Services:</b>											
4000	Internal Services										0.00
<b>Other Charges:</b>											
5001	Telecommunications										269,229.36
5200	Communications										0.00
5400	Leases and Rentals										0.00
5500	Travel										690.33
5800	Miscellaneous										1,011.18
<b>Materials and Supplies:</b>											
6000	Materials and Supplies										99,447.21
6040	Technology - Software / On-line Content										32,261.04
6050	Non-Capitalized Technology Hardware										463,589.36
6060	Non-Capitalized Technology Infrastructure										0.00
<b>Capital Outlay Replacements:</b>											
8110	Technology - Hardware Replacements										0.00
8120	Technology - Infrastructure Replacements										0.00
8130	Capitalized Software Replacements										0.00
<b>Capital Outlay Additions:</b>											
8210	Technology - Hardware Additions										20,789.25
8220	Technology - Infrastructure Additions										0.00
8230	Capitalized Software Additions										0.00
<b>Other Uses of Funds:</b>											
9000	Other Uses of Funds										0.00
<b>Page Total:</b>	<b>251,910.50</b>	<b>1,777,460.11</b>	<b>115,599.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,144,970.58</b>



COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

RECAPITULATION --- EXPENDITURES			
077	PULASKI		
FUNCTIONS:	<a href="#">Click here to hide detailed breakout by Sub Function.</a>	FY 2017 TOTAL	FY 2017 % OF TOTAL EXP.
INSTRUCTION		32,085,643.49	67.77%
CLASSROOM INSTRUCTION		25,810,696.86	54.52%
INSTRUCTIONAL SUPPORT - STUDENT		1,421,302.09	3.00%
INSTRUCTIONAL SUPPORT - STAFF		1,896,996.82	4.01%
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION		2,956,647.72	6.24%
ADMINISTRATION, ATTENDANCE AND HEALTH		1,959,675.30	4.14%
ADMINISTRATION		1,143,613.90	2.42%
ATTENDANCE & HEALTH SERVICES		816,061.40	1.72%
PUPIL TRANSPORTATION		2,434,276.34	5.14%
MANAGEMENT & DIRECTION		110,418.78	0.23%
VEHICLE OPERATION SERVICES		2,103,413.61	4.44%
MONITORING SERVICES		0.00	0.00%
VEHICLE MAINTENANCE SERVICES		220,443.95	0.47%
SCHOOL BUS REGULAR PURCHASE		0.00	0.00%
SCHOOL BUS LEASE PURCHASE		0.00	0.00%
OTHER VEHICLE & EQUIPMENT PURCHASE		0.00	0.00%
OPERATION AND MAINTENANCE SERVICES		5,372,967.72	11.36%
MANAGEMENT & DIRECTION		305,967.76	0.65%
BUILDING SERVICES		4,661,444.39	9.85%
GROUNDS SERVICES		228,163.67	0.48%
EQUIPMENT SERVICES		0.00	0.00%
VEHICLE SERVICES		60,503.29	0.13%
SECURITY SERVICES		116,888.61	0.25%
WAREHOUSE/DISTRIBUTION SERVICES		0.00	0.00%
SCHOOL FOOD SERVICES AND OTHER NONINSTRUCTIONAL OPERATIONS		2,374,123.11	5.01%
SCHOOL FOOD SERVICES		2,374,123.11	5.01%
ENTERPRISE OPERATIONS		0.00	0.00%
COMMUNITY SERVICES		0.00	0.00%
FACILITIES		599,728.95	1.26%
SITE ACQUISITIONS		0.00	0.00%
SITE IMPROVEMENTS		0.00	0.00%
ARCHITECTURE & ENGINEERING SERVICES		58,272.00	0.12%
EDUCATIONAL SPECIFICATIONS		0.00	0.00%
BUILDING ACQUISITION & CONSTRUCTION SERVICES		0.00	0.00%
BUILDING IMPROVEMENTS SERVICES		541,456.95	1.14%
DEBT SERVICE AND FUND TRANSFER		373,198.00	0.79%
DEBT SERVICE		0.00	0.00%
FUND TRANSFERS		0.00	0.00%
INTER-AGENCY FUND TRANSFERS		373,198.00	0.79%
TECHNOLOGY		2,144,970.58	4.52%
CLASSROOM INSTRUCTION		251,910.50	0.53%
INSTRUCTIONAL SUPPORT		1,777,460.11	3.75%
ADMINISTRATION		115,599.97	0.24%
ATTENDANCE AND HEALTH		0.00	0.00%
PUPIL TRANSPORTATION		0.00	0.00%
OPERATIONS AND MAINTENANCE		0.00	0.00%
SCHOOL FOOD AND OTHER NON-INSTR OPERATIONS		0.00	0.00%
FACILITIES		0.00	0.00%
DEBT SERVICE AND FUND TRANSFERS		0.00	0.00%
CONTINGENCY RESERVE		0.00	0.00%
CLASSROOM INSTRUCTION		0.00	0.00%
INSTRUCTIONAL SUPPORT		0.00	0.00%
ADMINISTRATION		0.00	0.00%
ATTENDANCE AND HEALTH		0.00	0.00%
PUPIL TRANSPORTATION		0.00	0.00%
OPERATIONS AND MAINTENANCE		0.00	0.00%
SCHOOL FOOD AND OTHER NON-INSTR OPERATIONS		0.00	0.00%
FACILITIES		0.00	0.00%
DEBT SERVICE AND FUND TRANSFERS		0.00	0.00%
TECHNOLOGY		0.00	0.00%
<b>TOTAL EXPENDITURES</b>		<b>47,344,583.49</b>	<b>100.00%</b>

**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION**

<b>SECTION 1: BALANCES AT CLOSE OF YEAR</b>	
<b>DESCRIPTION</b>	<b>AMOUNT</b>
SCHOOL OPERATING FUND	
SCHOOL DEBT FUND	
SCHOOL CONSTRUCTION FUND	786,572.36
TEXTBOOK FUND	636,704.37
SCHOOL FOOD FUND	320,183.70
CARRY-OVER STATE FUNDS FROM STATE AGENCIES (OTHER THAN THE DEPARTMENT OF EDUCATION)	
DISTRICT FUNDS	
FEDERAL FUNDS	
OTHER FUNDS	
<b>TOTAL END-OF-YEAR BALANCES</b>	<b>1,743,460.43</b>
<b>TOTAL EXPENDITURES AND BALANCES</b>	<b>49,088,043.92</b>
<b>SECTION 2: END-OF-YEAR CARRY-OVER BALANCES</b>	
TEXTBOOKS (Local Share of Matching Requirement Only)	
TEXTBOOKS (State Share Only)	
OTHER STATE ACCOUNTS (Local Share of Matching Requirement Only)	
OTHER STATE ACCOUNTS (State Share Only)	<b>0.00</b>
<b>SECTION 3: BALANCE SHEET</b>	
<b>TOTAL BEGINNING-YEAR BALANCES</b>	<b>1,838,692.35</b>
<b>TOTAL REVENUES</b>	<b>47,249,351.57</b>
<b>TOTAL EXPENDITURES</b>	<b>47,344,583.49</b>
<b>END-OF-YEAR BALANCE</b>	<b>1,743,460.43</b>

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

<b>ELEMENTARY (K-7) FTE POSITIONS: Cost Center 2</b>					
<b>077</b>		<b>PULASKI</b>			
<b>Prior Year Average Salary for Comparison</b>	Round FTEs to hundredths (2 decimal places) when corresponding expenditure is greater than zero. Leave blank when expenditure is zero. For example, for one FTE position, report 1.00; for two and one-half FTEs, report 2.50. FTE is based on the contractual period as defined by the locality.				
<b>AVG. SALARY</b>	<b>FUNCTION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>AVG. SALARY</b>	<b>FTE POSITIONS K-7</b>
43,974.00	61100	1120	Instructional Classroom - Teacher	46,019.21	223.00
15,260.00	61100	1151	Instructional Classroom - Teacher Aides	15,742.04	70.00
22,099.00	61100	1520	Instructional Classroom, Substitute	18,256.10	17.00
87,140.00	61210	1110	Guidance Administrative	N/A	
46,059.00	61210	1120	Guidance Counselors	48,760.65	9.00
45,993.00	61210	1140	Guidance Technical	N/A	
34,999.00	61210	1150	Guidance Clerical	N/A	
17,701.00	61210	1520	Guidance Substitute	N/A	
87,352.00	61220	1110	Social Worker Administrative	N/A	
59,559.00	61220	1120	Social Worker Instructional	N/A	
67,998.00	61220	1130	Social Worker Other	N/A	
43,972.00	61220	1150	Social Worker Clerical	N/A	
57,505.00	61230	1110	Homebound Administrative	N/A	
31,932.00	61230	1120	Homebound Instructional	N/A	
36,816.00	61230	1150	Homebound Clerical	N/A	
89,324.00	61310	1110	Improvement Administrative	91,110.96	1.00
72,529.00	61310	1120	Improvement Instructional	67,976.97	3.00
38,857.00	61310	1140	Improvement Technical	N/A	
41,412.00	61310	1150	Improvement Clerical	41,956.78	1.00
93,530.00	61320	1110	Media Administrative	N/A	
57,794.00	61320	1120	Media Instructional	N/A	
47,713.00	61320	1122	Media Librarian	<b>52,028.99</b>	7.00
28,586.00	61320	1140	Media Technical	N/A	
27,231.00	61320	1150	Media Clerical	N/A	
82,559.00	61410	1126	Principal	83,952.61	7.00
58,303.00	61410	1127	Assistant Principal	50,459.25	6.00
22,393.00	61410	1140	Principal Technical	N/A	
30,467.00	61410	1150	Principal Clerical	30,882.10	13.00

0

Adjust Acceptable FTE Range
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<b>Total Elementary (K-7) FTE Positions:</b>	<b>357.00</b>
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COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

<b>SECONDARY (8-12) FTE POSITIONS: Cost Center 3</b>					
<b>077</b>		<b>PULASKI</b>			
<b>Prior Year Average Salary for Comparison</b>	Round FTEs to hundredths (2 decimal places) when corresponding expenditure is greater than zero. Leave blank when expenditure is zero. For example, for one FTE position, report 1.00; for two and one-half FTEs, report 2.50. FTE is based on the contractual period as defined by the locality.				
AVG. SALARY	FUNCTION	OBJECT	DESCRIPTION	AVG. SALARY	FTE POSITIONS 8-12
44,162.00	61100	1120	Instructional Classroom - Teacher	43,990.62	126.00
12,048.00	61100	1151	Instructional Classroom - Teacher Aides	<b>14,053.45</b>	11.00
21,013.00	61100	1520	Instructional Classroom, Substitute	18,461.29	7.00
89,811.00	61210	1110	Guidance Administrative	N/A	
53,472.00	61210	1120	Guidance Counselors	54,143.49	4.00
45,429.00	61210	1140	Guidance Technical	N/A	
34,327.00	61210	1150	Guidance Clerical	N/A	
16,960.00	61210	1520	Guidance Substitute	N/A	
84,860.00	61220	1110	Social Worker Administrative	N/A	
56,777.00	61220	1120	Social Worker Instructional	N/A	
61,167.00	61220	1130	Social Worker Other	63,427.02	2.00
36,364.00	61220	1150	Social Worker Clerical	N/A	
87,020.00	61230	1110	Homebound Administrative	N/A	
27,498.00	61230	1120	Homebound Instructional	24,148.08	6.00
43,026.00	61230	1150	Homebound Clerical	N/A	
89,527.00	61310	1110	Improvement Administrative	91,317.96	1.00
78,910.00	61310	1120	Improvement Instructional	80,487.96	1.00
55,937.00	61310	1140	Improvement Technical	N/A	
40,361.00	61310	1150	Improvement Clerical	35,756.63	2.00
88,992.00	61320	1110	Media Administrative	N/A	
57,878.00	61320	1120	Media Instructional	N/A	
46,437.00	61320	1122	Media Librarian	<b>51,355.98</b>	2.00
29,652.00	61320	1140	Media Technical	N/A	
25,004.00	61320	1150	Media Clerical	N/A	
88,128.00	61410	1126	Principal	89,891.04	1.00
65,548.00	61410	1127	Assistant Principal	67,134.01	5.00
41,056.00	61410	1140	Principal Technical	N/A	
28,302.00	61410	1150	Principal Clerical	28,320.82	9.00

0

Adjust Acceptable FTE Range
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<b>Total Secondary (8-12) FTE Positions:</b>	<b>177.00</b>
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COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

<b>DISTRICT FTE POSITIONS: Cost Center 9</b>				
<b>077</b>	<b>PULASKI</b>			
<p>Round FTEs to hundredths (2 decimal places) when corresponding expenditure is greater than zero.            Leave blank when expenditure is zero.            For example, for one FTE position, report 1.00; for two and one-half FTEs, report 2.50.            FTE is based on the contractual period as defined by the locality.</p>				
<b>FUNCTION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>AVG. SALARY</b>	<b>FTE POSITIONS</b>
61100	1110	Instructional Classroom, Administrative	N/A	
61100	1120	Instructional Classroom, Instructional	41,343.19	9.50
61100	1140	Instructional Classroom, Technical	20,883.40	0.75
61100	1150	Instructional Classroom, Clerical	N/A	
61100	1151	Instructional Classroom - Teacher Aides	16,666.62	5.00
61100	1520	Instructional Classroom, Substitute	N/A	
61310	1110	Instructional Improvement, Administrative	N/A	
61310	1120	Instructional Improvement, Instructional	N/A	
61310	1140	Instructional Improvement, Technical	N/A	
61310	1150	Instructional Improvement, Clerical	N/A	
62100	1110	Administration, Administrative	89,369.67	2.00
62100	1111	Administration, Board Member	7,600.01	5.00
62100	1112	Administration, Superintendent	134,821.56	1.00
62100	1113	Administration, Assistant Supt.	95,372.40	1.10
62100	1130	Administration, Other Professional	<b>51,283.47</b>	2.00
62100	1140	Administration, Technical	N/A	
62100	1150	Administration, Clerical	40,859.19	4.00
62200	1110	Attendance & Health, Administrative	N/A	
62200	1130	Attendance & Health, Other Professional	N/A	
62200	1131	Attendance & Health, Licensed School Nurses (LPNs, RNs, & Nurse Practitioners)	35,153.24	9.00
62200	1132	Attendance & Health, Psychologist	<b>70,476.48</b>	2.00
62200	1134	Attendance & Health, Unlicensed School Nurses	N/A	
62200	1140	Attendance & Health, Technical	54,393.71	2.00
62200	1150	Attendance & Health, Clerical	N/A	
63000	1110	Transportation, Administrative	N/A	
63000	1130	Transportation, Other Professional	N/A	
63000	1140	Transportation, Technical	N/A	
63000	1150	Transportation, Clerical	<b>37,606.21</b>	1.00
63000	1160	Transportation, Trades	N/A	
63000	1170	Transportation, Operative	15,096.28	60.00
63000	1190	Transportation, Service	<b>10,474.92</b>	13.00
64000	1110	Operations & Maintenance, Administrative	98,876.04	1.00
64000	1130	Operations & Maintenance, Other Professional	N/A	
64000	1140	Operations & Maintenance, Technical	N/A	
64000	1142	Operations & Maintenance, Security Guard	23,929.41	4.00
64000	1150	Operations & Maintenance, Clerical	38,991.79	1.00
64000	1160	Operations & Maintenance, Trades	35,281.77	15.00
64000	1180	Operations & Maintenance, Laborer	N/A	
64000	1190	Operations & Maintenance, Service	<b>29,655.19</b>	35.00
65000	1110	Administrative Salaries and Wages	68,375.04	1.00
65000	1130	Other Professional Salaries and Wages	36,186.00	1.00
65000	1140	Technical Salaries and Wages	N/A	
65000	1150	Clerical Salaries and Wages	19,125.00	1.00
65000	1160	Trades Salaries and Wages	N/A	
65000	1170	Operative Salaries and Wages	N/A	
65000	1180	Laborer Salaries and Wages	N/A	
65000	1190	Service Salaries and Wages	14,561.35	45.00
66000	1110	Facilities, Administrative	N/A	
66000	1130	Facilities, Other Professional	N/A	
66000	1150	Facilities, Clerical	N/A	
68000	1110	Technology, Administrative	91,644.00	1.00
68000	1120	Technology, Instructional (Include technology resource or integration specialist positions)	47,890.46	4.00
68000	1133	Technology, Technical Development	N/A	
68000	1141	Technology, Technical Support	43,231.19	11.00
68000	1150	Technology, Clerical	N/A	

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

<b>DISTRICT FTE POSITIONS: Cost Center 9</b>				
<b>077</b>	<b>PULASKI</b>			
<p>Round FTEs to hundredths (2 decimal places) when corresponding expenditure is greater than zero.            Leave blank when expenditure is zero.            For example, for one FTE position, report 1.00; for two and one-half FTEs, report 2.50.            FTE is based on the contractual period as defined by the locality.</p>				
FUNCTION	OBJECT	DESCRIPTION	AVG. SALARY	FTE POSITIONS
69000	1110	Administrative	N/A	
69000	1111	Board Members	N/A	
69000	1112	Superintendent	N/A	
69000	1113	Assistant Superintendent	N/A	
69000	1120	Instructional	N/A	
69000	1122	Librarian	N/A	
69000	1126	Principal	N/A	
69000	1127	Assistant Principal	N/A	
69000	1130	Other Professional	N/A	
69000	1131	Licensed School Nurses	N/A	
69000	1132	Attendance and Health	N/A	
69000	1133	Technology, Technical Development	N/A	
69000	1134	Unlicensed School Nurses	N/A	
69000	1140	Technical	N/A	
69000	1141	Technology, Technical Support	N/A	
69000	1142	Operations and Maintenance - Security Guard	N/A	
69000	1150	Clerical	N/A	
69000	1151	Instructional Classroom - Teacher Aides	N/A	
69000	1160	Trades	N/A	
69000	1170	Operative	N/A	
69000	1180	Laborer	N/A	
69000	1190	Service	N/A	
69000	1520	Substitute	N/A	
			0	

Adjust Acceptable FTE Range
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<b>Total Districtwide FTE Positions:</b>	<b>237.35</b>
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<b>Total FTE Positions Paid from Federal Funds (all cost centers)</b>	<b>58.00</b>
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COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

**FTE Analysis**

This schedule is provided for informational purposes only and **does not require further data entry**. Please review all warnings in column L. All data shown here comes from other data entered elsewhere in the template or from the previous year submitted ASRFIN data.

**Section 1: FTE Summary by Functions**

This section is not included in the verification report.  
Please see the cell comments in column C for the function for each category.

	FY 2016 FTEs	FY 2016 FTEs per 1,000 ADM	PRELIMINARY FY 2017 FTEs	PRELIMINARY FY 2017 FTEs per 1,000 ADM	FY17 vs FY16 FTE per 1,000 ADM Percent Change
Includes all Elementary, Secondary, and Districtwide FTEs					
<b>Classroom Instruction</b>	478	114.2	469	114.8	0.5%
<b>Instructional Support - Student</b>	18	4.4	21	5.1	16.7%
<b>Instructional Support - Staff</b>	18	4.3	18	4.4	2.4%
<b>Instructional Support - School Administration</b>	41	9.8	41	10.0	2.4%
<b>Administration</b>	15	3.6	15	3.7	3.0%
<b>Attendance &amp; Health Services</b>	13	3.1	13	3.2	2.4%
<b>Pupil Transportation</b>	76	18.2	74	18.1	-0.3%
<b>Operation &amp; Maintenance</b>	57	13.6	56	13.7	0.6%
<b>School Food Services and Other</b>	52	12.4	48	11.7	-5.5%
<b>Facilities</b>	0	N/A	0	N/A	N/A
<b>Technology</b>	16	3.8	16	3.9	2.4%
<b>Contingency Reserve</b>	0	N/A	0	N/A	N/A
<b>End-of-Year Average Daily Membership (K-12)</b>		4,185		4,088	

This analysis uses servicing average daily membership.

**Section 2: Ratio of Pupil to Classroom Teacher Positions - Regular Day School**

"Teaching Positions" includes classroom, homebound, media, and technology instructional teachers, but **does not** include principals, assistant principals, and librarians.

This section corresponds to Table 17a of the *Superintendent's Annual Report*.

	FY 2016			PRELIMINARY FY 2017			FY17 vs FY16 Pupil / Teacher Ratio Percent Change
	Teaching Positions	End-of-Year Average Daily Membership	Pupil / Teacher Ratio	Teaching Positions	End-of-Year Average Daily Membership	Pupil / Teacher Ratio	
<b>Elementary (K-7)</b>	227	2,524	11.1	225	2,474	11.0	-1.1%
<b>Secondary (8-12)</b>	132	1,661	12.6	134	1,614	12.1	-4.1%

For both fiscal years, the ratios for Fairfax County, Greensville County, and Williamsburg City do not include the corresponding contractual division's data, and are, therefore, incomplete. Final ratios will be published in Table 17 of the Superintendent's Annual Report.

This analysis uses servicing average daily membership.

**Section 3: Administrative, Service, and Support Personnel Positions**

This section corresponds to Table 18 of the *Superintendent's Annual Report*.  
Please see the cell comments in column C for the cost center, function, object combinations for each category.

	FY 2016 FTEs	FY 2016 FTEs per 1,000 ADM	PRELIMINARY FY 2017 FTEs	PRELIMINARY FY 2017 FTEs per 1,000 ADM	FY17 vs FY16 FTE per 1,000 ADM Percent Change
<b>Instructional Support</b>	34	8.2	34	8.3	1.0%
<b>Administration Attendance &amp; Health</b>	28	6.7	28	6.9	2.7%
<b>Technology</b>	12	2.9	12	2.9	2.4%
<b>Transportation</b>	76	18.2	74	18.1	-0.3%
<b>Operation &amp; Maintenance</b>	57	13.6	56	13.7	0.6%
<b>Facilities</b>	0	0.0	0	0.0	N/A

For both fiscal years, the position totals for Fairfax County, Greensville County, and Williamsburg City **do not** include the data from the corresponding contractual divisions. Table 18 of the Superintendent's Annual Report does not combine contractual divisions with their corresponding fiscal agent division.

This analysis uses servicing average daily membership.

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**SCHEDULES A & B - SPECIAL EDUCATION EXPENDITURES FOR FISCAL YEAR 2017**

Report all operational expenditures (by local, state, and federal fund sources) incurred during the fiscal year to provide special education and related services to students with Individualized Education Programs (IEPs). Include all personal services (salaries/benefits) expenditures for school division personnel that provided direct special education instruction, support services, or supervision/administration of the special education program. Include any purchased service expenditures for external contractors/consultants that provided services to the special education program. Also include other non-capitalized non-personal costs (supplies, materials, equipment, etc.) expended in direct support of the special education program. Do not include capital expenditures in this schedule. **THESE EXPENDITURES SHOULD CORRESPOND WITH THE STUDENTS THAT YOUR DIVISION SERVES.**

Please note: The Office of Financial and Data Services, within the Division of Special Education and Student Services of the Virginia Department of Education, will collect the data necessary to perform Maintenance of Effort tests for the fiscal year.

Division/Regional Name	PULASKI	Contact Person:	Christopher Stafford
Division/Regional Number	077	Telephone Number:	(540) 994-2536

**SCHEDULE A**

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

**Note: this data will NOT be used for MOE purposes and should correspond to the students that your division serves (not legally responsible for). Do not include capital expenditures.**

FUND SOURCE	SPECIAL EDUCATION EXPENDITURES	RELATED SERVICES EXPENDITURES	TOTAL EXPENDITURES Fiscal Year 2017	TOTAL EXPENDITURES REPORTED BY DIVISION ON FY 2016 ASRFIN
FEDERAL FUNDS	1,104,961.16		<b>1,104,961.16</b>	1,146,401.43
STATE FUNDS	1,805,512.50		<b>1,805,512.50</b>	1,910,884.94
LOCAL FUNDS	2,710,926.94	816,061.40	<b>3,526,988.34</b>	3,250,150.45
		<b>GRAND TOTAL</b>	<b>6,437,462.00</b>	<b>6,307,436.82</b>



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**SCHEDULES A & B - SPECIAL EDUCATION EXPENDITURES FOR FISCAL YEAR 2017**

Report all operational expenditures (by local, state, and federal fund sources) incurred during the fiscal year to provide special education and related services to students with Individualized Education Programs (IEPs). Include all personal services (salaries/benefits) expenditures for school division personnel that provided direct special education instruction, support services, or supervision/administration of the special education program. Include any purchased service expenditures for external contractors/consultants that provided services to the special education program. Also include other non-capitalized non-personal costs (supplies, materials, equipment, etc.) expended in direct support of the special education program. Do not include capital expenditures in this schedule. **THESE EXPENDITURES SHOULD CORRESPOND WITH THE STUDENTS THAT YOUR DIVISION SERVES.**

Please note: The Office of Financial and Data Services, within the Division of Special Education and Student Services of the Virginia Department of Education, will collect the data necessary to perform Maintenance of Effort tests for the fiscal year.

Division/Regional Name	PULASKI	Contact Person:	Christopher Stafford
Division/Regional Number	077	Telephone Number:	(540) 994-2536

**SCHEDULE B**

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

**Note: this data will NOT be used for MOE purposes and should correspond to the students that your division serves (not legally responsible for). Do not include capital expenditures.**

EXPENDITURES	DISABILITY CATEGORY	DEC 1, 2016 CHILD COUNT (Unduplicated, 0-22 years, serving)	PER PUPIL EXPENDITURE
217,067.17	1. INTELLECTUALLY DISABLED (formerly MR)	24	9,044.47
168,793.71	2. HEARING IMPAIRMENTS	10	16,879.37
356,517.65	3. SPEECH OR LANGUAGE IMPAIRMENTS	92	3,875.19
32,254.90	4. VISUAL IMPAIRMENTS	2	16,127.45
352,734.14	5. EMOTIONAL DISTURBANCE	39	9,044.47
9,044.47	6. ORTHOPEDIC IMPAIRMENTS	1	9,044.47
1,410,936.57	7. OTHER HEALTH IMPAIRMENTS	156	9,044.47
2,288,249.70	8. SPECIFIC LEARNING DISABILITIES	253	9,044.47
0.00	9. DEAF-BLINDNESS	-	
189,111.21	10. MULTIPLE DISABILITIES	6	31,518.54
1,004,446.46	11. AUTISM	55	18,262.66
36,177.86	12. TRAUMATIC BRAIN INJURY	4	9,044.47
372,128.16	13. DEVELOPMENTALLY DELAYED	34	10,944.95
0.00	14. SUPPORT SERVICES	N/A	N/A
<b>6,437,462.00</b>	<b>15. GRAND TOTAL (Must equal grand total in Schedule A)</b>		

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

Division Name **PULASKI**  
Division Number **077**

**LICENSED SCHOOL NURSE POSITIONS - HOURS PER DAY/DAYS PER YEAR/NUMBER OF FTE**

**Instructions:** To be completed by all school divisions. Those divisions/programs reporting full time equivalent (FTE) school nurse positions under Function Code 62200, object code 1131 on the District FTE Positions Worksheet of the Annual School Report template should enter below the hours per day, days per year, and total number of FTE positions directly employed by the division/program. If the hours per day/days per year differ among nursing positions, indicate the number of FTE positions and the corresponding hours per day/days per year for each group (a weighted average will be calculated across the different staffing groups). Round any minutes beyond whole hours to a decimal (i.e., 7 hours, 15 minutes = 7.25 hours). If your division/program did not directly employ school nurses on the division/program payroll in this fiscal year, please remember to select 'None' in the drop-down boxes on row 43 and 54, below."

**Important:** For purposes of the ASR, only licensed nurses (LPNs, RNs, and Nurse Practitioners only) should be reported in Schedule C. Do not include volunteers or non-licensed personnel such as clinic aides.

**GROUP 1:**

Licensed School Nurse Full-time Equivalent Position =	7.00	hours employed per day (Per FTE)
Licensed School Nurse Full-time Equivalent Position =	187.00	days employed per year (Per FTE)
Total Licensed School Nurse Full-time Equivalent Positions in Group 1 =	8.00	number of Group 1 FTE

**GROUP 2:**

Licensed School Nurse Full-time Equivalent Position =	7.00	hours employed per day (Per FTE)
Licensed School Nurse Full-time Equivalent Position =	238.00	days employed per year (Per FTE)
Total Licensed School Nurse Full-time Equivalent Positions in Group 2 =	1.00	number of Group 2 FTE

**GROUP 3:**

Licensed School Nurse Full-time Equivalent Position =		hours employed per day (Per FTE)
Licensed School Nurse Full-time Equivalent Position =		days employed per year (Per FTE)
Total Licensed School Nurse Full-time Equivalent Positions in Group 3 =		number of Group 3 FTE

**GROUP 4:**

Licensed School Nurse Full-time Equivalent Position =		hours employed per day (Per FTE)
Licensed School Nurse Full-time Equivalent Position =		days employed per year (Per FTE)
Total Licensed School Nurse Full-time Equivalent Positions in Group 4 =		number of Group 4 FTE

**FINAL WEIGHTED AVERAGE**

Licensed School Nurse Full-time Equivalent Position =	<b>7.00</b>	hours employed per day (Per FTE)
Licensed School Nurse Full-time Equivalent Position =	<b>192.67</b>	days employed per year (Per FTE)

If no licensed nurses were on school division/program payroll during the fiscal year, please select 'None' in cell E43 at right ---->

**SECTION 2: ESTIMATED LICENSED SCHOOL NURSE HOURS PROVIDED BY LOCAL HEALTH DEPARTMENT PAID FROM ALL FUNDS**

Please enter the total licensed school nurse (LPNs, RNs, & Nurse Practitioners) hours provided to students by local health department nurses from all fund sources on Row 48 below. These hours may include hours provided by licensed school nurses from other community health departments outside the division's specific county or city. Of that total, please enter the total school nurse hours provided by local health department nurses that were paid from State funds received from the State Health Department in the reporting fiscal year.

Please enter the total school nurse hours provided to students by local health department licensed nurses (all fund sources).

Of the total hours entered on row 48 above, please enter the total local health department hours that were funded from State funds other than funds provided by DOE

DOE and local health department Hours **0.00**

If no licensed local health department nursing services were provided during the fiscal year, please select 'None' in cell E54 at right ----> **None**

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**Schedule D**  
**EMPLOYER HEALTH CARE COSTS PER EMPLOYEE**  
**Fiscal Year 2017**

Division Name   
Division Number

Please enter the annual health care premium costs paid by the school division per employee for the categories below (enter \$0 if Not Applicable). For purposes of the ASRFIN, please include the cost of the total health care package offered including coverage for hospitalization, prescriptions, vision, dental, and other covered items.

Please enter the number of full time equivalent employees participating in each of the categories below (enter 0 if Not Applicable).

	<u>Employee *</u>	<u>Employee + 1*</u>	<u>Family*</u>
Employer Costs Per Employee=	7,417.14	12,054.16	13,170.97
Employee Participation (FTE)	245.00	94.00	32.00

Contact Person:   
Telephone Number:

**\* NOTE:** Where multiple insurance plans or policies with different premium costs exist, categorize all individual plans into the appropriate cost category (Employee, Employee + 1, or Family) and divide the total employer cost of the plans by the total number of position FTEs in each plan category for an average per employee cost.

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**SCHEDULE E - CALCULATION OF EXPENDITURES FOR OPERATIONS FROM LOCAL FUNDS  
IN SUPPORT OF THE DIVISION'S REQUIRED LOCAL EFFORT  
Fiscal Year 2017 (Based on Chapter 836, 2017 Acts of Assembly)**

<b>Div Num</b>	<b>Division</b>
077	PULASKI

**Item 139 of Chapter 836, 2017 Acts of Assembly:** "Pursuant to § 22.1-97, Code of Virginia, the Department of Education is required to make calculations at the start of the school year to ensure that school divisions have appropriated adequate funds to support their estimated required local expenditure for the corresponding state fiscal year." "The Department of Education shall also make calculations after the close of the school year to verify that the required local effort level, based on actual March 31 Average Daily Membership, was met." **Please note that the data for this Schedule is populated as you complete the ASR and does NOT require any additional data entry for completion.**

**SECTION 1: Qualifying Expenditures for Operations**

<b>A. Total Expenditures</b>	<b>\$47,344,583.49</b>
<b>(Less) Excluded Capital Expenditures:</b>	
1. Capital Outlay Additions (All Functions; Objects 8200 through 8230)	(\$174,150.27)
2. Facilities - Capital Outlay Replacements (Function 66000 and Sub-Functions 68800 and 69800; Objects 8100 through 8130)	(\$410,119.60)
3. Debt Service (Sub-Functions 67100, 68900, and 69900; Objects 4000 through 9300)	\$0.00
<b>(Less) School Nutrition, Enterprise &amp; Community Services</b> (Sub-Functions 65100, 65200, 65300, 68700, and 69700; All Objects - <u>excluding</u> Objects 8200 through 8230)	(\$2,374,123.11)
<b>(Less) Excluded Intra-Fund Transfers</b> (Sub-Functions 67200 and 69900; Objects 9400 and 9800)	\$0.00
<b>(Less) Excluded Inter-Fund Transfers</b> (Sub-Function 67300; Objects 9600 and 9650)	\$0.00
<b>(Less) Excluded Inter-Fund Transfers - Transfer to Inter-Agency Fund</b> (Sub-Function 67300; Objects 9700, 9710, 9720, 9730, 9740)	(\$373,198.00)
<b>(Less) Excluded Programs</b> (Programs 6, 7, 8, 9, and 10, all objects - <u>excluding</u> Object 8200)	(\$671,226.81)
<b>Total Excluded Expenditures</b>	<b>(\$4,002,817.79)</b>

**SECTION 2: Adjustment for State Funds**

<b>(Less) Sales Tax</b>	(\$4,715,634.78)
<b>(Less) Other State Funds</b> (See cell comment for exclusions)	(\$21,632,215.72)
<b>(Less) Carry-Forward State Textbook Funds From Prior Year</b>	\$0.00
<b>(Less) Carry-Forward Other State Funds (Not Incl. Textbook Funds) From Prior Year</b>	\$0.00
<b>(Plus) State Funds Pass Through - Excluding Regional Programs</b> (Sub-Function 67300; Object 9700)	\$0.00
<b>(Plus) State Funds Passed Through to Regional Alternative Education Program</b> (Sub-Function 67300; Object 9710)	\$0.00
<b>(Plus) State Funds Passed Through to Regional Governor's School</b> (Sub-Function 67300; Object 9720)	\$373,198.00
<b>(Plus) State Funds Passed Through to Regional Career &amp; Technical Education Center</b> (Sub-Function 67300; Object 9730)	\$0.00
<b>(Plus) State Funds Passed Through to Regional Special Education Program</b> (Sub-Function 67300; Object 9740)	\$0.00
<b>(Plus) Unspent State Textbook Funds</b>	\$0.00
<b>(Plus) Unspent Other State Funds (Not Incl. Textbook Funds)</b>	\$0.00
<b>(Plus) Sum of Capital Expenditures Paid From State Funds</b> (State funds only: All functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8110 through 8130.)	\$79,986.93
<b>(Plus) Sum of Debt Service Expenditures Paid From State Funds</b> (Sub-Function 67100; objects 4000 through 9300)	\$0.00
<b>Total Excluded State Revenues</b>	<b>(\$25,894,665.57)</b>

**SCHEDULE E - CALCULATION OF EXPENDITURES FOR OPERATIONS FROM LOCAL FUNDS  
IN SUPPORT OF THE DIVISION'S REQUIRED LOCAL EFFORT  
Fiscal Year 2017 (Based on Chapter 836, 2017 Acts of Assembly)**

Div Num	Division
077	PULASKI

**SECTION 3: Adjustment for Federal Funds**

(Less) Federal Funds (See cell comment for exclusions)	(\$2,796,643.17)
(Less) Carry-Forward Federal Funds From Prior Year	\$0.00
(Plus) Unspent Federal Funds (See cell comment for limitations)	\$0.00
(Plus) Sum of Capital Expenditures Paid From Federal Funds	\$0.00

(Federal funds only: All functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8110 through 8130.)

**Total Excluded Federal Revenues** (\$2,796,643.17)

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

(Less) Tuition and Other Payments from Another City or County <small>(Beginning of year carry-forward amount)</small>	\$0.00
(Less) Local Funds Carried Forward for Textbooks <small>(Beginning of year carry-forward amount. Fund balance for textbooks from prior qualifying fiscal years.)</small>	\$0.00
(Less) Local Beginning of Year Carry-Forward Balance for Other State Funded Accounts	\$0.00
(Plus) Unspent Local Matching Funds for Textbooks (End of Year Balance)	\$0.00
(Plus) Unspent Local Matching Funds for Other State Funded Accounts (End of Year Balance)	\$0.00

**Total Excluded Local Revenues** \$0.00

**SECTION 5: Verify Required Local Effort**

Net Local Expenditures for Operations:	\$14,650,456.96
Required Local Effort for SOQ Accounts:*	\$8,534,362.00

PULASKI Meets Required Local Effort based on ASRFIN submission.

\*This figure does not include match requirements for optional incentive and Lottery funded programs.

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**SCHEDULE E.2 - CALCULATION OF EXPENDITURES FOR OPERATIONS FROM LOCAL FUNDS  
IN SUPPORT OF THE DIVISION'S REQUIRED LOCAL MATCH  
Fiscal Year 2017 (Based on Chapter 836, 2017 Acts of Assembly)**

<b>Div Num</b>	<b>Division</b>	<b>Appropriation Authority</b>
077	PULASKI	

Please complete Section 2 below by providing the following information. Enter the amount of federal revenues expended for pre-kindergarten programs in cell F37 and your expenditures from local funds for VPI in cell F39. Also indicate in cell F41 whether your division applied an in-kind contribution toward its Required Local Match for VPI. If you select Yes, enter the value of the in-kind contribution in cell F44. Please see Attachment B of Superintendent's Memo 224-17 for requirements regarding in-kind contributions. The remaining information is populated as you complete the ASR.

<b>From Schedule E: Required Local Effort</b>	
<b>Net Local Expenditures for Operations</b>	<b>\$14,650,456.96</b>
<b>Required Local Effort for SOQ Accounts</b>	<b>\$8,534,362.00</b>
<b>Local Expenditures for Operations in Excess of Required Local Effort Available for Required Local Match</b>	<b>\$6,116,094.96</b>

<b>SECTION 1: Total Funds Available to Meet Local Match Requirements</b>	
<b>TOTAL Funds Available for Incentive and Lottery Funded Programs (Local Matches)<sup>1</sup></b> This value reflects the total amount of local expenditures available for meeting the local match requirements for optional Lottery funded programs <b>after</b> Required Local Effort was met.	<b>\$6,116,094.96</b>

<b>SECTION 2: Calculation of Required Local Match Compliance for Lottery Funded Accounts</b>			
Estimated Required Local Match for <u>Virginia Preschool Initiative<sup>2</sup></u> :	FY 2017 Required Local Match	Local Matching Funds Available	PULASKI's Required Local Match Status for Virginia Preschool Initiative
Virginia Preschool Initiative	\$163,556.00	\$131,804.73	Sufficient Local Funds Appropriated to meet Required Local Match.

You reported \$4,308,438 in Federal revenues. Please enter the amount of Federal revenues (any type of federal revenue) expended for pre-kindergarten programs (enter 0 if none). Only enter expenditures for non-special education (Program 8). PLEASE BE AWARE THAT THE AMOUNT ENTERED HERE WILL ALTER SCHEDULE E.	\$ -	222,603.23
--	------	------------

You reported \$494,999 in Program 8 (Pre-kindergarten) expenditures. Excluding capital expenditures, State revenue for VPI, and federal revenues used for Pre-kindergarten, \$131,805 is available for designation as Local VPI expenditures only. Please enter the amount of Local CASH funds expended for VPI.	\$ 131,804.73	
--	---------------	--

Did PULASKI apply an in-kind contribution toward its Required Local Match for VPI?	No
--	----

Estimated Required Local Match for <u>Incentive and Lottery Funded Programs</u> :	FY 2017 Required Local Match	Local Matching Funds Available	PULASKI's Required Local Match Status for Other Optional Accounts
Math and Reading Instructional Specialist Initiative	\$0.00	\$6,084,343.69	Sufficient Local Funds Appropriated to meet Required Local Match.
Early Reading Specialists Initiative	\$0.00	\$6,084,343.69	
At-Risk	\$229,509.00	\$5,854,834.69	
K-3 Primary Class Size Reduction	\$272,470.00	\$5,582,364.69	

<sup>1</sup> The total funds available after required local effort is met are the total funds available for local match requirements from Incentive and Lottery funded programs. Required local match for Incentive and Lottery funded programs may only be met with operational funds; local capital funds cannot be used to support these optional program local matches.

<sup>2</sup> The total funds available for Virginia Preschool Initiative Local Match equal total Program 8 (Pre-kindergarten) expenditures, excluding capital expenditures, less the following: state revenue for VPI (source code 240281); state revenue from the Additional Assistance with Retirement, Inflation, & Preschool account expended for Pre-kindergarten programs, as entered on line 35; and federal revenues expended for Pre-kindergarten programs, as entered on line 37. The amount entered for local matching expenditures may be applied ONLY to VPI.

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**Schedule G**  
**Capital Outlay (Objects 8100-8130 and 8200-8230) & Debt Service/Capital Lease Expenditures by Fund Source**  
**Fiscal Year 2017**

Division Name: **PULASKI**  
Division Number: **077**

The information provided in this schedule will be used in calculating Table 15 of the Superintendent's Annual Report for Virginia (*Sources of Financial Support for Expenditures, Total Expenditures for Operations, and Total Per Pupil Expenditures for Operations*) as well as Required Local Effort. Both Table 15 and Required Local Effort are based on operational costs and should exclude federal or state funds expended for capital and debt service. The capital and debt service expenditures reported in this Annual School Report in Object Codes 8100 through 8130 (Facilities - Functions 66000, Technology - 68800, and Contingency Reserve - 69800) that were paid from federal funds, state funds, or loans should be entered in cells "J15", "J17", and "J19" below. Capital expenditures reported in Object Code 8200 (all functions) and Object Codes 8210 through 8230 (all functions) that were paid from federal funds, state funds, or loans should be entered in cells "J25", "J27", and "J29" below. Debt service and capital lease expenditures reported in Sub-Function 67100 ("Debt Service") that were paid from state funds should be entered in cell "J35" below.

Total Expenditures in <b>Object Codes 8100 through 8130 (Function 66000 and Sub-Functions 68800 and 69800):</b>	<b>410,119.60</b>
Please enter the amount of total expenditures from row 13 above (Objects 8100 through 8130) paid from <b>Federal Funds</b> (typically limited to Impact Aid and Forest Reserve programs only):	-
Please enter the amount of total expenditures from row 13 above (Objects 8100 through 8130) paid from <b>State Funds</b> :	-
Please enter the amount of the total expenditures from row 13 above (Objects 8100 through 8130) paid from <b>Loans, Bonds or Temporary Financings</b> (Revenue Codes 4104010, 4104020, 4104030, 4104040):	-
Total expenditures from row 13 above (Objects 8100 through 8130) paid from <b>Local Funds</b> :	<b>410,119.60</b>
<b>Total Expenditures in Object Code 8200 through 8230 (All Functions):</b>	<b>174,150.27</b>
Please enter the amount of total expenditures from row 23 above (Objects 8200 through 8230) paid from <b>Federal Funds</b> (typically limited to Impact Aid and Forest Reserve programs only):	-
Please enter the amount of total expenditures from row 23 above (Objects 8200 through 8230) paid from <b>State Funds</b> :	79,986.93
Please enter the amount of the total expenditures from row 23 above (Objects 8200 through 8230) paid from <b>Loans, Bonds or Temporary Financings</b> (Revenue Codes 4104010, 4104020, 4104030, 4104040):	-
Total expenditures from row 23 above (Objects 8200 through 8230) paid from <b>Local Funds</b> :	<b>94,163.34</b>
<b>Total Expenditures in Sub-Function 67100 (Debt Service):</b>	<b>0.00</b>
Please enter the amount of total expenditures from row 33 above (Sub-Function 67100) paid from <b>State Funds</b> :	-
Total expenditures from row 33 above (Sub-Function 67100) paid from <b>Local Funds</b> :	<b>0.00</b>

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<b>Schedule H</b>		
<b>Survey on Textbook Revenues and Expenditures</b>		
<b>PULASKI</b>	<b>077</b>	
DIVISION NAME	DIVISION NUMBER	
<b>Note:</b> All funds controlled by the local school board must be reported on this schedule, including separate textbooks funds outside of the regular operating fund.		
<b>I. Textbook Revenues:</b>	<b><u>ACTUAL FY 2017</u></b>	<b><u>BUDGETED FY 2018</u></b>
A. Beginning-of-Year Balances	508,475.34	636,704.37
B. State SOQ and Lottery Textbook Funds	310,044.00	304,393.00
C. Other State Funds	-	-
D. Local Funds <i>(including transfers from escrow accounts)</i>	602,572.83	451,106.00
E. Other Funds <i>(excluding state or local funds)</i>	-	-
<b>II. Textbook Expenditures:</b>		
A. Object code <u>6020</u> (Textbooks and Workbooks), Sub-Functions 61100, 61210, 61230, 61320, and 69000 on the ASR	194,554.32	304,393.00
B. Object code <u>6030</u> (Instructional Materials), Sub-Functions 61100, 61210, 61230, 61320, and 69000 on the ASR	557,572.44	421,106.00
C. Object code <u>6040</u> (Technology - Software/On-line Content), Sub-Functions 68100, 68200, and 69000 on the ASR	32,261.04	30,000.00
<b>Please Note:</b> §22.1-243, <i>Code of Virginia</i> , prohibits charging student fees for required textbooks and workbooks. In addition, other student fees are prohibited as indicated in Supt's. Memo No. 103-13, dated April 19, 2013. Please refer to Attachments B and C of Adm. Supt's. Memo No. 15, dated March 30, 2001, for guidance on permissible student fees.		



COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF EDUCATION  
ANNUAL SCHOOL REPORT FINANCIAL SECTION

**Schedule I**

**FISCAL YEAR 2017 SALARY SURVEY:** Item 139 of Chapter 836, 2017 Amended Acts of Assembly, requires the Superintendent of Public Instruction to provide a report on the status of teacher salaries, by local school division, to the Governor and the Chairmen of the Senate Finance and House Appropriations Committees each year of the biennium. The information provided in this schedule will also be used to complete Table 19 of the Superintendent's Annual Report for Virginia (*Total Instructional Positions and Average Annual Salaries*). **Please note that the "Actual" column D must be populated with expenditure data (column will automatically tabulate based on data entry in prior ASR expenditure sheets) before the spreadsheet will allow you to enter data in the "Budgeted" column F.**

<b>Division / Regional Name</b>	<b>Division / Regional Number</b>
PULASKI	077

**Section A: Teaching Personnel**

**Compensation Reporting under the Budgeted column:** Include compensation paid for all teaching personnel defined as classroom teachers (regular education, remedial education, special education including special educational pre-kindergarten, vocational education, gifted education, music, art, and physical education teachers, other subject area teachers); homebound teachers; technology instructors; guidance counselors; and librarians for regular day schools, regardless of the source of funds (local, state, federal, other) for the indicated range (elementary, secondary or district). Please do not include classroom teachers for summer school, adult education, non-special education pre-kindergarten, or other educational programs that do not fit the categories listed above in this survey. Include budgeted expenditures for object code 1120 for functions 68100 and 68200 in your calculations.

**FTE Position Reporting under the Budgeted column:** Please report separate totals for all elementary, secondary and district classroom teachers and another total for elementary, secondary and district guidance counselors and librarians, following the guidance provided in the cells below. For more specific information on which expenditures and FTEs to include, review column "B" below.

**A. Compensation for Teaching Personnel** - Report the amount of compensation paid to teaching personnel in elementary, secondary and district categories.

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budgeted
Total Compensation for Elementary Teaching Personnel -	\$ 11,180,269.89	\$ 8,863,680.00
Total Compensation for Secondary Teaching Personnel -	\$ 6,083,617.02	\$ 5,300,250.00
Total Compensation for District Teaching Personnel -	\$ -	\$ -
<b>Total Compensation for Teacher Personnel -</b>	<b>\$ 17,263,886.91</b>	<b>\$ 14,163,930.00</b>

**B. Number of FTE Classroom Teachers** - Report the number of classroom teachers in elementary, secondary and district categories.

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budgeted
Total Elementary FTE Classroom Teachers -	225.40	219.00
Total Secondary FTE Classroom Teachers -	133.60	121.00
Total District FTE Classroom Teachers -	0.00	0.00
<b>Total Number of FTE Classroom Teachers -</b>	<b>359.00</b>	<b>340.00</b>

**C. Number of FTE Librarians and Guidance Counselors** - Report the number of librarians and guidance counselors in elementary, secondary and district categories.

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budgeted
Total Elementary FTE Librarians and Guidance Counselors -	16.00	16.00
Total Secondary FTE Librarians and Guidance Counselors -	6.00	6.00
Total District FTE Librarians and Guidance Counselors -	0.00	0.00
<b>Total Number of FTE Librarians and Guidance Counselors -</b>	<b>22.00</b>	<b>22.00</b>

<b>Calculated Average Salary for Teaching Personnel:</b> (classroom teachers, librarians, and guidance counselors)	<b>\$ 45,312.04</b>	<b>\$ 39,126.88</b>
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COMMONWEALTH OF VIRGINIA  
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**Schedule I**

**FISCAL YEAR 2017 SALARY SURVEY:** Item 139 of Chapter 836, 2017 Amended Acts of Assembly, requires the Superintendent of Public Instruction to provide a report on the status of teacher salaries, by local school division, to the Governor and the Chairmen of the Senate Finance and House Appropriations Committees each year of the biennium. The information provided in this schedule will also be used to complete Table 19 of the Superintendent's Annual Report for Virginia (*Total Instructional Positions and Average Annual Salaries*). **Please note that the "Actual" column D must be populated with expenditure data (column will automatically tabulate based on data entry in prior ASR expenditure sheets) before the spreadsheet will allow you to enter data in the "Budgeted" column F.**

<b>Division / Regional Name</b>	<b>Division / Regional Number</b>
PULASKI	077

**Section B: Principals**

**A. Compensation for Principals** - Report the amount of compensation paid to principals in the elementary, secondary and district categories.

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budgeted
Total Compensation for Elementary Principals -	\$ 587,668.30	\$ 571,730.00
Total Compensation for Secondary Principals -	\$ 89,891.04	\$ 89,891.00
Total Compensation for District Principals -	\$ -	\$ -
<b>Total Compensation for Principals -</b>	<b>\$ 677,559.34</b>	<b>\$ 661,621.00</b>

**B. Number of FTE Principals** - Report the number of principals in elementary, secondary and district categories.

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budgeted
Total Elementary FTE Principals -	7.00	7.00
Total Secondary FTE Principals -	1.00	1.00
Total District FTE Principals -	0.00	0.00
<b>Total Number of FTE Principals -</b>	<b>8.00</b>	<b>8.00</b>

<b>Calculated Average Salary for Principals:</b>	<b>\$ 84,694.92</b>	<b>\$ 82,702.63</b>
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COMMONWEALTH OF VIRGINIA  
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**Schedule I**

**FISCAL YEAR 2017 SALARY SURVEY:** Item 139 of Chapter 836, 2017 Amended Acts of Assembly, requires the Superintendent of Public Instruction to provide a report on the status of teacher salaries, by local school division, to the Governor and the Chairmen of the Senate Finance and House Appropriations Committees each year of the biennium. The information provided in this schedule will also be used to complete Table 19 of the Superintendent's Annual Report for Virginia (*Total Instructional Positions and Average Annual Salaries*). **Please note that the "Actual" column D must be populated with expenditure data (column will automatically tabulate based on data entry in prior ASR expenditure sheets) before the spreadsheet will allow you to enter data in the "Budgeted" column F.**

<b>Division / Regional Name</b>	<b>Division / Regional Number</b>
PULASKI	077

**Section C: Assistant Principals**

**A. Total Compensation for Assistant Principals** - Report the amount of compensation paid to assistant principals in the elementary, secondary and district categories.

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budgeted
Total Compensation for Elementary Assistant Principals -	\$ 302,755.50	\$ 339,357.00
Total Compensation for Secondary Assistant Principals -	\$ 335,670.07	\$ 348,198.00
Total Compensation for District Assistant Principals -	\$ -	\$ -
<b>Total Compensation for Assistant Principals -</b>	<b>\$ 638,425.57</b>	<b>\$ 687,555.00</b>

**B. Number of FTE Assistant Principals** - Report the number of assistant principals in elementary, secondary and district categories.

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budgeted
Total Elementary FTE Assistant Principals -	6.00	6.00
Total Secondary FTE Assistant Principals -	5.00	5.00
Total District FTE Assistant Principals -	0.00	0.00
<b>Total FTE for Assistant Principals -</b>	<b>11.00</b>	<b>11.00</b>

<b>Calculated Average Salary for Assistant Principals:</b>	<b>\$ 58,038.69</b>	<b>\$ 62,505.00</b>
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If your Division/Program did not employ/report Asst. Principals in the Actual column or will not employ Asst. Principals in Budgeted column, please indicate this using the drop down menus in **cells D93 and F93 at right -->**

**Section D: Planned Action to Adjust Budgeted Classroom Teacher Salaries: Check One**

Was any action taken to adjust teacher salaries in next fiscal year's budget? Please select 'Yes' or 'No' **in cell D98 at right -->** Yes

TRUE

Please provide a brief description of actions to adjust teacher salaries in next year's fiscal budget (e.g., will provide cost of living increase, salary step increase, employee bonuses, etc.). If applicable, please include the average effective annual percentage salary increase or decrease that will be made to classroom teachers.

Step Increase

COMMONWEALTH OF VIRGINIA  
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**Schedule J**  
**Elementary, Secondary, and Districtwide Breakout of Object 1120 in Functions 68100 & 68200**  
**Fiscal Year 2017 (July 1, 2016 - June 30, 2017)**

Division Name:   
Division Number:

The information provided in this schedule will be used in calculating Standards of Quality (SOQ) funded instructional salaries as well as SOQ prevailing support positions and salaries. In Section 1, please provide the elementary, secondary, and districtwide breakout of the expenditures reported in 68100, 1120 in cells "K16," "K18," and "K20" below and the FTEs reported in 68000, 1120 (attributable to the expenditures reported in 68100 only) in cells "L16," "L18" and "L20" below. In Section 2, please provide the elementary, secondary, and districtwide breakout of the expenditures reported in 68200, 1120 in cells "K28," "K30," and "K32" below and the FTEs reported in 68000, 1120 (attributable to the expenditures reported in 68200 only) in cells "L28," "L30," and "L32" below.

**Section 1: Technology - 1120 Expenditures & FTEs in Classroom Instruction (68100)**

	Expenditures:	FTEs:	Avg Salary:
Total expenditures reported in Function 68100, Object 1120 & FTEs reported in Function 68000, Object 1120:	191,561.83	4.00	-
Of the expenditures reported in Function 68100, Object 1120, how much was for Elementary (K-7) teachers (also enter corresponding FTEs):	114,937.10	2.40	47,890.00
Of the expenditures reported in Function 68100, Object 1120, how much was for Secondary (8-12) teachers (also enter corresponding FTEs):	76,624.73	1.60	47,890.00
Of the total expenditures reported in Function 68100, Object 1120, how much was for Districtwide teachers (also enter corresponding FTEs):			
Elementary, Secondary, and Districtwide Expenditure Subtotal (should match total reported in cell "K14"):	191,561.83		

**Section 2: Technology - 1120 Expenditures & FTEs in Instructional Support (68200)**

	Expenditures:	FTEs:	Avg Salary:
Total expenditures reported in Function 68200, Object 1120 & FTEs reported in Function 68000, Object 1120:	-		-
Of the expenditures reported in Function 68200, Object 1120, how much was for Elementary (K-7) teachers (also enter corresponding FTEs):			
Of the expenditures reported in Function 68200, Object 1120, how much was for Secondary (8-12) teachers (also enter corresponding FTEs):			
Of the total expenditures reported in Function 68200, Object 1120, how much was for Districtwide teachers (also enter corresponding FTEs):			
Elementary, Secondary, and Districtwide Expenditure Subtotal (should match total reported in cell "K26"):	-		

COMMONWEALTH OF VIRGINIA  
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**Schedule K**

**Table 15 Methodology and Federal Maintenance of Effort - Preliminary FY 2017 vs Final FY 2016**

The information contained in this schedule is provided for informational purposes only and requires no data entry. The preliminary values are populated based on your entries in this template. Please review this schedule carefully for accuracy.

End of Year ADM for FY 2017 was loaded into the template on August 15, 2017. For divisions that had not yet submitted their End of Year ADM data as of August 15, 2017, the End of Year ADM item on this schedule reflects March 31, 2017, ADM.

Fairfax County, Greensville County, and Williamsburg City's preliminary FY 2017 Table 15 and ESEA Federal Maintenance of Effort calculations shown here do not include the necessary data from the corresponding contractual divisions, and are, therefore, incomplete. Once the contractual division has submitted its template and accepted warnings, please see the verification report for these preliminary calculations with the contractual division's data included for the combined division.

**Table 15 Calculations**

Div Num	Division Name	Preliminary FY 2017 (includes Pre-K)	FY 2016 (includes Pre-K)
077	PULASKI		
1a. Expenditures for operations <sup>1,2</sup> : (see cell comment) (See Attachment C, Chart of Accounts, for 2016-2017 ASRFIN explanations)		\$ 46,387,116	\$ 44,584,964
1b. Less tuition from another county or city (revenue 1901010 and 1901020):		0	0
1c. Plus state revenues to divisions participating in regional programs			
Alternative Education		228,648	221,286
Academic Year Governor's Schools		80,845	67,930
1d. Total expenditures for operations:		<b>\$ 46,696,609</b>	<b>\$ 44,874,180</b>
2a. Less State Revenues: (see cell comment)		21,665,603	20,879,032
2b. Plus the sum of all Beginning-Year Balances from State funds:		0	0
2c. Plus state revenues to divisions participating in regional programs:			
Alternative Education		228,648	221,286
Academic Year Governor's Schools		80,845	67,930
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):		79,987	97,600
2f. Total State Expenditures for Operations:		21,895,109	21,070,648
<b>2g. State Per Pupil Amount:</b>		<b>5,168</b>	<b>4,883</b>
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):		4,715,635	4,702,978
<b>3b. State Sales Tax Per Pupil Amount</b>		<b>1,113</b>	<b>1,090</b>
4a. Less Federal Revenues:		4,308,438	4,628,172
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):		0	0
4e. Total Federal Expenditures for Operations:		4,308,438	4,628,172
<b>4f. Federal Per Pupil Amount:</b>		<b>1,017</b>	<b>1,073</b>
5a. Total Local Expenditures for Operations		15,777,426	14,472,383
<b>5b. Local Per Pupil Amount:</b>		<b>3,724</b>	<b>3,354</b>
6a. Total Expenditures for Operations:		46,696,609	44,874,180
<b>6b. Total Per Pupil Amount:</b>		<b>11,021</b>	<b>10,400</b>
<b>7. End-Of-Year Average Daily Membership</b>		<b>4,236.94</b>	<b>4,314.83</b>

<sup>1</sup> Please note that, for Table 15 purposes, expenditures for jointly operated divisions are consolidated and reported under the fiscal agent only. Schedule K values for preliminary data reflect data as entered only for the division for which this template has been completed.

<sup>2</sup> The Expenditures for Operations used in Schedule K (Table 15) differ from the operational expenditures that qualify for Required Local Effort on Schedule E. The major difference between the two expenditure bases is that Table 15 includes expenditures for School Nutrition, Program 7 (Adult Education), and Program 8 (Pre-kindergarten), where these expenditures are excluded from consideration in the Required Local Effort calculation. Please see the calculation descriptions and cell comments on both schedules for more information.

**PRELIMINARY CALCULATION OF MAINTENANCE OF EFFORT FOR ESEA PROGRAMS**

As a requirement for ESEA programs funding, all school divisions must meet the maintenance of effort requirement. Divisions must be funded at 90% of the preceding year's effort for local and state expenditures, including sales tax. The data below is based on preliminary numbers. Please note that the End-Of-Year ADM used in Table 15 for both fiscal years INCLUDES Pre-kindergarten students, but the ADM used for Maintenance of Effort does NOT include these students.

	Preliminary FY 2017	Final FY 2016
Total State and Local Expenditures	42,388,170.44	40,246,008.30
Community Services Expenditures (Function 65300, all Objects except 8200)	0.00	0.00
Pre-kindergarten Expenditures (Program 8) from State & Local Sources	494,998.73	467,204.98
Total State and Local Expenditures (excludes community services and Pre-K expenditures)	41,893,171.71	39,778,803.32
<b>Total State and Local Expenditures - Preliminary Data as a Percentage of Previous Year</b>	<b>105.3%</b>	
<b>End-Of-Year Average Daily Membership excluding Pre-K:</b>	<b>4,104.25</b>	<b>4,202.89</b>
State and Local Per Pupil Expenditures	10,207.27	9,464.63
<b>State and Local Per Pupil Expenditures - Preliminary Data as a Percentage of Previous Year</b>	<b>107.8%</b>	

**COMMONWEALTH OF VIRGINIA  
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**Schedule N  
Object Code 2800 (Other Benefits) 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). This data will be used in the calculation of the Restricted and Unrestricted Indirect Cost Rates.

The following table displays Object Code 2800 expenditures reported on all the expenditures worksheets in this template and is populated as you complete the ASR. Therefore, if you make changes to the expenditures sheets, you will need to return to Schedule N and review your entries here. For each Function/Cost Center displayed below, please enter in column D the portion of the total Object Code 2800 expenditures that represents payouts of annual/vacation and sick leave for personnel who terminate employment. If none of the Object Code 2800 expenditures reported in a Function/Cost Center are for terminal leave payouts, please enter a zero.

**Object Code 2800 Expenditures - Terminal Leave Payments:**

Function	Cost Center	Total 2800 Expenditures (Populated from Expenditures Worksheets)	Amount for Terminal Leave Payouts (Amount Should be Less Than or Equal to the Amount in Column C)	Comments	Sum of Employee Detail
61100	Elementary	\$98,527.98	\$88,069.98		\$88,069.98
61100	Secondary	\$55,788.55	\$55,555.80		\$55,555.80
61100	District	\$57.00	\$0.00		\$0.00
61210	Elementary	\$56.00	\$0.00		\$0.00
61310	Elementary	\$35,968.48	\$35,922.48		\$35,922.48
61410	Elementary	\$15,008.07	\$14,965.32		\$14,965.32
<b>TOTAL:</b>		<b>\$205,406.08</b>	<b>\$194,513.58</b>		<b>\$194,513.58</b>

The following table requires employee-level detail to support the terminal leave payouts reported above. This information is required based on USED guidance, and will not be reported or disclosed except by request from USED.

Enter Function, Cost Center, employee name, department, and the amount of terminal leave payouts in the table below. Use the "Insert New Row" and "Delete A Row" links on row 85 to add and delete rows as needed. The links will not allow you to insert a row if there are incomplete rows in the table; in addition, you cannot delete a row if there is only one row. If you do not have any terminal leave payouts, you may leave the table blank.

Please ensure to enter employee detail for all terminal leave payouts that are reported in the table above. The values in column H, as well as the comments shown in column F, of the table above will help you determine whether you have accounted for all terminal leave payouts at the employee level.

[Insert New Row](#) | [Delete A Row](#)

Function	Cost Center	Employee Name (Last, First)	Employee Department	Terminal Leave Payout
61100	Elementary	BOWLER, JOHN	PRINCIPAL	\$10,576.23
61100	Elementary	BISHOP, DENISE	TEACHER	\$8,769.00
61100	Elementary	FUGATE, CLARA	TEACHER	\$8,068.50
61100	Elementary	SALTZ, CHIME	TEACHER	\$18,000.00
61100	Elementary	WRIGHT, DAVID	TEACHER	\$18,273.00
61100	Elementary	FISHER, TERICA	TEACHER	\$5,162.25
61100	Elementary	GROOT, GAIL	TEACHER	\$8,538.00
61100	Secondary	FARRIS, HARRIET	TEACHER	\$5,855.85
61100	Secondary	HALLSTEAD, CARLA	TEACHER	\$12,474.75
61100	Secondary	HAMBLIN, LAYDA	TEACHER	\$11,746.50
61100	Secondary	SNOW, LINDA	TEACHER	\$19,545.90
61100	Elementary	BELL, BARBARA	TEACHER	\$10,683.00
61310	Elementary	HODGES, DEBORAH	COORDINATOR INSTRUCTION	\$20,328.24
61410	Elementary	KEENER, DONNA (ROBIN)	PRINCIPAL	\$14,965.32
61100	Secondary	HOFFMAN, CAROL	TEACHER	\$5,932.80
61310	Elementary	ROLEN, DEBBIE	SUPERVISOR FEDERAL PROG	\$15,594.24

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**Schedule O**  
**Additional Information for Indirect Cost Restricted and Unrestricted Rate Calculations**

**Subcontracts and Sub-awards:**

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/sub-awards. Major subcontracts/sub-awards, defined as those exceeding \$25,000 per year, require less administrative support and management on the part of the primary recipient, and so should not receive full reimbursement for Indirect Costs. Per USED guidance, only the first \$25,000 of expenditures for each subcontract/sub-award 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/sub-awards on Schedule O.

Please refer to the ASRFIN Instructions document for examples and additional guidance. This information is required based on USED guidance, and will not be reported or disclosed except by request from USED.

Click here for additional guidance

Insert New Row	Delete A Row	<b>The totals below include only COMPLETED records in the Subcontract/Sub-award table.</b>			
		<b>Count of Completed Records</b>	<b>Total FY 2017 Expenditures</b>	<b>Total Expenditures DOE Will Include in the Indirect Cost Calculation</b>	<b>Total Expenditures DOE will EXCLUDE from the Indirect Cost Calculation</b>
		0	\$0.00	\$0.00	\$0.00

Object	Subcontractor Name/Sub-award Grantee	Total Amount of Subcontract/Sub-award (over the life of the contract/award)	Total Subcontract/Sub-award Period (example: 01/01/2012 - 09/30/2016)	FY 2017 Expenditures (Must be Less Than or Equal to the Column C Amount)	Expenditures to be Included in Direct Cost (First \$25,000 per Subcontract/Sub-award)	Expenditures to be Excluded from Indirect Cost Rate Calculation (Expenditures Beyond \$25,000)
Select					\$0.00	\$0.00

USED defines a sub-award as "an award made by a recipient to an eligible sub-recipient. The term includes financial assistance provided by any legal agreement (including contracts) but does not include the procurement of goods and services." Under a subcontract/sub-award agreement, the secondary recipient receives funds from the primary recipient to carry out a portion of a program. The secondary recipient works independently from the primary recipient and is responsible for decision making.

USED's "Cost Allocation Guide for State and Local Governments" provides additional information regarding subcontracts and sub-awards, and how they are treated in the indirect cost rate calculation (see pages 12-13, 36, and 39-40). This resource is available at:

<http://www2.ed.gov/about/offices/list/ocfo/fipao/guideigcwebsite.pdf>

**Local Retirement Incentives:**

In addition, USED guidelines require VDOE to collect details on any local retirement incentive programs offered by school divisions. Unless the school division has received permission from the cognizant federal agency to use federal funds, retirement incentive programs are local expenditures, and therefore are excluded from the Indirect Cost Rate calculation.

Please enter the Function, Cost Center, Program, and Object Code in which local retirement incentive expenditures are reported on the expenditures worksheets. For each Function/Cost Center/Program/Object Code, also report the total local retirement incentive expenditures, the number of employees receiving these payments, and a brief description of the program.

Insert New Row	Delete A Row			<b>\$0.00</b>	<b>0</b>
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Function	Cost Center	Program	Object	Expenditures	Number of Employees	Description of Incentive Program
Select	Select	Select	Select			

Please note that this information is required based on USED guidance, and will not be reported or disclosed except by request from USED.