ROANOKE COUNTY
Public Schools

www.rcps.us
5937 Cove Road
Roanoke, VA 24019
(540) 562-3900



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2021

Roanoke, Virginia

A component unit of the County of Roanoke, Virginia

Cover design

Chuck Lionberger, Director of Communications

Roanoke County Public Schools

(A Component Unit of the County of Roanoke, Virginia)

Annual Comprehensive Financial Report
For the Year Ended June 30, 2021

Prepared by the Finance Department

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5937 Cove Road
Roanoke, Virginia 24019
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Roanoke County Public Schools



Preparing every student, in every school, and in every classroom to be Opportunity Ready.

Roanoke County Public Schools
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INTRODUCTORY SECTION


Balance
School Climate
Professional Growth
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Collaboration
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Critical Thinking
Communication
DEEPER
LEARNING

ROANOKE COUNTY PUBLIC SCHOOLS
Department of Finance
5937 Cove Rd. Roanoke, VA 24019 ♦ (540) 562-3900 Ext 10161

November 11, 2021

To the Honorable Chairman and Members of the School Board,
and the Citizens of the County of Roanoke, Virginia:

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the Roanoke County Public Schools for the fiscal year ended June 30, 2021. State law requires that every general-purpose local government publish a complete set of audited financial statements within six months of the close of the fiscal year. Roanoke County Public Schools (School Division) is a component unit of the County of Roanoke, Virginia (County), which is a general-purpose local government. This report has been prepared by the School Division's Finance Department in accordance with the standards of financial reporting as prescribed by the Governmental Accounting Standards Board (GASB) and the Auditor of Public Accounts of the Commonwealth of Virginia (APA).

The ACFR was prepared with an emphasis on full disclosure of the financial activities of the School Division. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements.

The auditing firm of Brown, Edwards & Company, L.L.P., a firm of independent certified public accountants, has issued unmodified opinions on Roanoke County Public Schools' basic financial statements as of and for the year ended June 30, 2021, contained in this report. The report of independent auditors is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the report of independent auditors and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

PROFILE OF THE SCHOOL DIVISION

Roanoke County Public Schools is the 20th largest of 132 school systems in the Commonwealth of Virginia. The County of Roanoke is located in the southwestern part of the State and is the suburban hub of the Roanoke Valley, with a provisional population of 96,929 and a Metropolitan Statistical Area (MSA) population of approximately 318,191[1]. Located in the largest urban area west of Richmond, the School Division is one of the largest employers in the Roanoke Valley.

The supervision of schools in each school division shall be vested in a school board selected in accordance with the applicable provisions of the Code of Virginia. The school board is a corporate body whose official title shall be the Roanoke County School Board (School Board). The School Board consists of five members by the citizens of their magisterial district to serve four-year terms.

[1] Population source: VaStat, a service of the Weldon Cooper Center for Public Service

The School Division provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 13,566 students (including pre-kindergarten) between the ages of 3 and 21 at sixteen elementary schools, five middle schools, five high schools, and one specialty center. In addition to the Standard Diploma, the School System also offers an Advanced Studies Diploma, an Applied Studies Diploma for students with disabilities who complete the requirements of their Individualized Education Program, a General Achievement Adult High School Diploma for individuals who are at least 18 years of age and not enrolled in public school or not otherwise meeting the compulsory school attendance requirements set forth in the Code of Virginia, and a General Educational Development Certificate.

Prior to the suspension of state accreditation ratings due to the COVID-19 pandemic, the School Division had all schools fully accredited based in high achievement in reading, mathematics, science, attendance, and graduation rates. Upon the resumption of SOL testing in spring 2021, the School Division ranked 16th of 132 divisions in overall reading performance and 8th of 132 divisions in overall math performance. The spring 2021 results showed the School Division much higher than the state average in all reading and math tests, led by 7th grade math which was 24 percentage points higher than the state average. The School Division also maintains extensive individualized intervention programs to support student academic success, culminating in a 95.4% on-time graduation rate for our students.

Local Economy

To provide quality educational programs to its students, the School Division is largely dependent upon the economy of its largest funding sources, which include the Commonwealth of Virginia (47.6% of revenue), the County of Roanoke (41.1% of revenue) and the Federal government (9.7% of revenue). A look at the economic environment is integral to operations.

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus. By March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

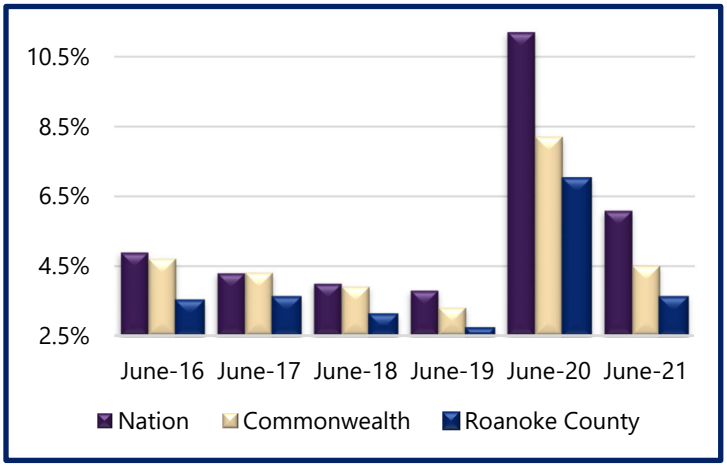
Also, during March 2020 Governor Ralph Northam issued stay-at-home and social distancing orders to slow the transmission of the virus and allow hospitals the capacity to manage critical patients. Immediately, brick-and-mortar businesses closed to comply with these orders. Similar directives occurred around the world and, the economy took a swift downturn to recession levels that come second only to the Great Depression of 1929-1939.

By May 2020 the Governor began easing certain restrictions imposed due to the pandemic. School systems across the nation were faced with unprecedented demands to return to in-person teaching for the 2021 school year, while complying with continued social distancing requirements. To implement back-to-school plans schools systems incurred unusual one-time set up costs to create a socially distant environment and/or a remote learning plan.

Initially, planning for the 2021 school year there were expectations the State and local funding would decline due to the economy. As such, the 2021 budget was revised downward by $6.2 million to reflect these expectations. Fortunately, the federal government issued the following grants to help support school systems across the nation:

- March 2020 – Coronavirus Aid, Relief, and Economic Security Act (CARES) provided $2.2 trillion in economic stimulus.
- December 2020 – Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) provided an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund.
- March 2021 – the American Rescue Plan Act (ARPA) provided $1.9 trillion and included $122 billion for the Elementary and Secondary School Emergency Relief to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students.

Although the School Division has received grant awards from each of these acts, there are other residual effects of the economic shift due to the pandemic still present and will continue to be concerns, including difficulty retaining and recruiting employees at all levels and supply chain issues for products from laptops to food served.



One measure of the health of an economy is the level of unemployment. This is a graph of the unemployment trend for the past six years for the Commonwealth, the County of Roanoke, and the nation. The unemployment rates at all levels of the government increased to unprecedented levels during the pandemic shutdown. After one year later the rates dropped. In Roanoke County, the rate of 3.6% is back to the 2017 levels. Even given the reduction in unemployment, there appears to be an overriding change in employment levels as employers continue to struggle to retain and recruit employees. Part of this could be from the mental shift of people working from home and wanting to continue to do so. The School Division is not immune and is working out ways to increase payrolls and implement stipends in order to maintain staffing levels.

Another factor that indicates how well the State economy is recovering is the personal income level. The personal income level is strongly correlated to income tax and sales tax income. Not only does this provide greater revenue to be passed to the local government, but state-wide sales tax collections are a line-item revenue for the School Division. The School Division experienced an increase in sales tax revenue of 8.46% this year. Due to the two-month lag in receipting sales tax revenue, the effects of slower spending by consumers is expected to be felt subsequent to year end.

The enrollment projection for fiscal year 2021 was 13,483 (excluding pre-kindergarten), however year-end Average Daily Membership was below this at 13,184. This is a 2.88% reduction from fiscal year 2020 and is a direct result of the pandemic. The School Division opened the school year 2021 under a hybrid learning model, and many parents withdrew their students. Overall, the state-wide reduction in enrollment numbers was 3.22%. Due to these trends, the State provided No Loss funding to school divisions for fiscal year 2021 to hold them harmless for the number of students who left public education. The School Division received $712,265 in No Loss funding for fiscal year 2021. Given the continued unknown impact of the pandemic on enrollment, the projection for fiscal year 2022 is 13,087.

Long-Term Financial Planning

The School Division annually updates a Capital Improvement Plan (CIP). The CIP serves as a planning tool for efficient, effective, and equitable distribution of public improvements throughout the School Division. The CIP represents a balance between finite resources and an ever-increasing number of competing school projects. This balance is achieved using the priorities and objectives established by the School Board. The CIP serves as a long-range planning tool to schedule anticipated capital projects and coordinate capital financing in a way that manages future debt service requirements.

The School Division operates 27 school buildings with an average age of 50 years. The School Board has made a financial commitment to address the infrastructure needs in a steady and methodical manner through a joint financing program with the local governing body and, accordingly, has been able to take advantage of competitive construction bids resulting in lower overall costs to the citizens. The School Division increased its operating transfer to Roanoke County by $200,000 for a total of $2.4 million to be set aside to fund future capital needs.

In addition to school building needs, the School Division has a dedicated funding stream for ongoing capital needs related to fleet replacement. The fleet replacement schedule, based on age and condition of the fleet, necessitates the replacement of approximately ten school buses per year along with other maintenance vehicles. The annual budget includes funds earmarked specifically towards this purpose which allows the School Division to accumulate a replacement reserve to pay cash for the vehicles purchased each year rather than borrowing funds and incurring the additional financing charges. In fiscal year 2020, the School Division transferred $675,000 for the fleet replacement fund in fiscal year, however, in fiscal year 2021, due to budget reductions from the pandemic, this was reduced to $221,516.

Another dedicated funding stream for ongoing capital needs relates to technology replacement. The School Division maintains a one-to-one take-home laptop program for all students in grades 6 through 12. In addition, the School Division provides a computer for all teachers and staff who require one for their position. All computers are funded through operating leases that expire on a planned rotational basis. In fiscal year 2020, the School Division transferred $1.1 million for the technology replacement fund. Although the original budget for 2021 was reduced due to the pandemic, additional funds received through year-end carryover and mid-year revenue increases were directed toward technology replacement for a total transfer of $3.0 million in fiscal year 2021.

In preparation of a hybrid learning schedule for school year 2021, the School Division issued a retired, out-of-warranty laptop to elementary families in summer of 2020. Under the hybrid learning model, students in grades 2 through 12 attended remotely 3 days a week, necessitating the technology to attend class. During the year $1.6 million of Coronavirus Aid, Relief, and Economic Security Act and $1.6 million of Coronavirus Response and Relief Supplemental Appropriations Act funds were spent on laptops and carts to establish a one-to-one laptop cart program for elementary classrooms and expand staff computers to instructional assistants.

Relevant Financial Policies

The School Board is required to submit an adopted budget to the County Board of Supervisors by April 1 of each year for the fiscal year beginning July 1. The County legally adopts the School Division budget on an annual basis at the fund level. This annual budget serves as the foundation for the School Division's financial planning and budget control. The budget is prepared by fund, function (e.g., instruction, attendance and health, nutrition), and department (e.g., transportation, technology, human resources) for management purposes. The School Board must seek approval from the County Board of Supervisors to transfer funds from one fund to another. However, the School Board may transfer resources within funds as they see fit.

The School Board and County Board of Supervisors utilize a revenue sharing agreement for allocating revenues between the local government and the School Division. The agreement factors in fluctuations in County population and student enrollment, a payroll element reflecting the labor-intensive nature of public education, and the calculation of a net allocation percentage which is then applied to total general property and other local taxes of the local governing body to arrive at the allocation of local revenues for public education. This formula has been used since the fiscal year 2015 school budget.

In 2021, the School Board revised the Year-End Carryover policy that allocates the balance at the end of a fiscal year from excess revenues and/or unspent expenditures. The policy stipulates the appropriation in the following order of priority: $2 million emergency contingency, outstanding encumbrances, 50% of the remaining balance to major capital projects, and then the residual may be allocated for minor capital projects, capital maintenance program, school safety and security, fleet replacements, technology replacements and/or Comprehensive Services Act reserves.

Major Initiatives

Capital Improvement Plan – The School Board and the County Board of Supervisors continue to place a major emphasis on the capital needs in the School Division. In the 2022-2031 CIP (the most recent plan) the School Board funded $15.1 million of projects in the June 30, 2022 budget. The funding is derived from general fund operating transfer, debt proceeds from the County, and grant funds. Of this balance, $4.7 million is reserved for building renovations at William Byrd High School, $4.7 million is reserved for building renovations at W.E. Cundiff Elementary School, $4.7 million is reserved for building renovations at Glen Cove Elementary School, and $1.0 million is reserved for the Capital Maintenance Plan to maintain school facilities.

Technology Initiative – The integration of technology into all facets of the instructional program is instrumental to the vision of the School Division to "Prepare every student, in every school, and in every classroom to be Opportunity Ready." As previously mentioned, all students in grades 6 to 12 have their own laptop computer, which allow flexible access to educational resources and online classes and are integrated into the daily classroom lessons of all subject areas. In addition, all classrooms are equipped with an Active Boards. All schools have wireless connections to the internet and broadband to adequately support the heavy utilization of technology throughout the district.

Because of the School Divisions commitment to technology, when the Governor closed schools on March 13, 2020, students in grades 6 through 12 had a laptop to take home. Although the Governor granted a waiver from graded assessments during the last semester of the year, the access to the laptops provided

students in those grades a means by which to continue a form of learning and allowed students the ability to join their fellow teachers and students in online classes. When opening school in 2021, elementary families in Roanoke County were provided a laptop for use on the remote learning days.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Roanoke County Public Schools for its comprehensive annual financial report for the fiscal year ended June 30, 2020 This was the 20th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to Roanoke County Public Schools for its ACFR for the 20th consecutive year ended June 30, 2020. This nationally recognized program was established by ASBO to encourage school business officials to achieve a high standard of financial reporting and accountability. The award is the highest recognition for school division financial operations offered by ASBO, and it is only conferred upon school systems that have met or exceeded the standards of the program. Participation in the Certificate of Excellence in Financial Reporting program validates the School Division's commitment to fiscal and financial integrity and enhances the credibility of the School Division's operations with the School Board and the community. The program reviews the accounting practices and reporting procedures used by the School Division in its ACFR based upon specific standards established within GAAP.

We would like to express our sincere gratitude to the School Board and the administration, whose continuing leadership and support is vital to the fiscal health of the School Division. Appreciation is also extended to the personnel in the Finance Department for their dedication to assuring the fiscal integrity of the School Division and the preparation of this report.

Respectfully yours,

Kenneth E. Nicely, Ed.D.
Superintendent

Susan L. Peterson, MA, CPA, SFO
Director of Finance

Roanoke County Public Schools
School Board Members
June 30, 2021



Chairman
Mr. Jason B. Moretz
Windsor Hills District



Vice-Chairman
Mr. Michael A. Wray
Cave Spring District



Mr. David M. Wymer
Catawba District



Mr. David M. Linden
Hollins District



Mr. Timothy D. Greenway
Vinton District

Clerk to the Board.....Mrs. Angela B. Roberson

Roanoke County Public Schools
Superintendent's Cabinet
June 30, 2021



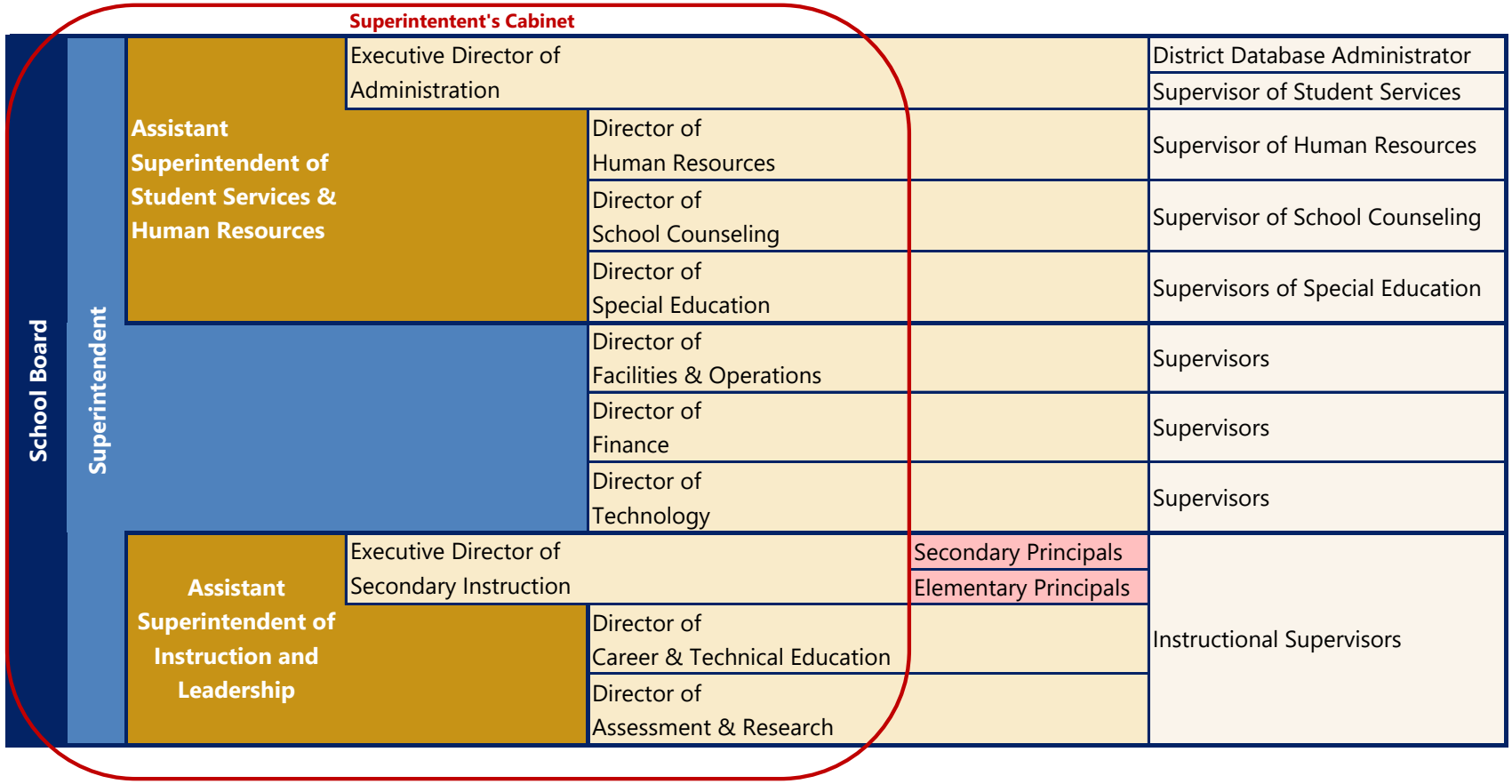
Dr. Kenneth E. Nicely
Superintendent



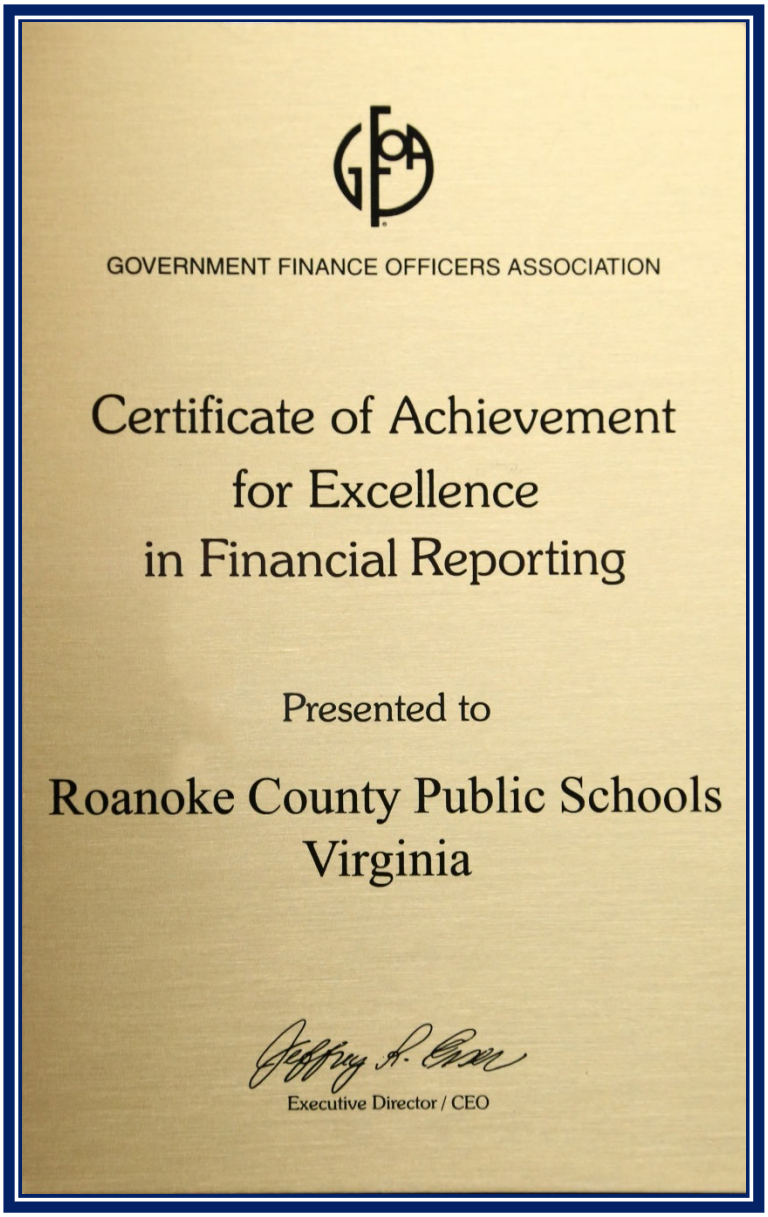
Dr. Jessica M. McClung
Assistant Superintendent of
Student Services and Human Resources

Executive Director of Administration ..... Dr. Rhonda W. Stegall
Executive Director of Elementary Instruction ..... Ms. Stephanie M. Hogan
Executive Director of Secondary Instruction ..... Mr. Michael J. Riley
Director of Human Resources ..... Mr. James R. Bradshaw
Director of School Counseling ..... Dr. Shawn D. Hughes
Director of Special Education ..... Ms. Elisabeth P. Harman
Director of Assessment and Research ..... Mr. Ben J. Williams
Director of Career and Technical Education ..... Mr. Jason D. Suhr
Director of Facilities and Operations ..... Mr. Christopher W. Lowe
Director of Finance ..... Ms. Susan L. Peterson
Director of Technology ..... Mr. Jeff A. Terry
Director of Community Relations ..... Mr. Charles D. Lionberger

Roanoke County Public Schools
Organization Chart
June 30, 2021



Roanoke County Public Schools
Government Finance Officers Association Award
June 30, 2021



Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Roanoke County Public Schools for its comprehensive annual financial report for the fiscal year ended June 30, 2020 This was the 20th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.



Roanoke County Public Schools
Association of School Business Officials International Award
June 30, 2021



The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to Roanoke County Public Schools for its ACFR for the 20th consecutive year ended June 30, 2020. This nationally recognized program was established by ASBO to encourage school business officials to achieve a high standard of financial reporting and accountability. The award is the highest recognition for school division financial operations offered by ASBO, and it is only conferred upon school systems that have met or exceeded the standards of the program.

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ROANOKE COUNTY PUBLIC SCHOOLS
Opportunity Ready

FINANCIAL SECTION


Balance
School Climate
Professional Growth
Support Services
Learning Culture
Citizenship
Collaboration
Creativity
Critical Thinking
Communication
DEEPER
LEARNING

BROWNEDWARDS
certified public accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the School Board
County of Roanoke, Virginia
Roanoke, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Roanoke County Public Schools (the "School Division"), a component unit of Roanoke County, Virginia, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School Division's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Division, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Adoption of New Accounting Standard

As discussed in Note 16 to the financial statements, in 2021, the School Division adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Report on the Financial Statements (Continued)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information other than management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Division's basic financial statements. The introductory section, supplementary information, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the basic financial statements.

The supplementary information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2021 on our consideration of the School Division's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Division's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Division's internal control over financial reporting and compliance.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
November 11, 2021

The management of Roanoke County Public Schools (School Division) presents the following discussion and analysis as an overview of the financial activities of the School Division for the year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the transmittal letter at the front of this report, and the School Division's basic financial statements and notes thereto, which immediately follow this section.

Financial Highlights

- The total liabilities and deferred inflows exceeded the total assets and deferred outflows of the School Division as of June 30, 2021 by $51.3 million (net position). This net position is a deficit due to recognizing a $135.1 million liability related to the Virginia Retirement System pension and $25.1 million liability related to other postemployment benefits. Of total net position, $(107.7) million is unrestricted net position (Exhibit A).

- On a government-wide basis for governmental activities, the School Division had expenses, net of program revenues, of $131.5 million, which were $2.4 million less than general revenues of $133.9 million (Exhibit B).

- At the end of the current fiscal year, committed fund balance for the General Fund was $10.1 million or 6.5% of total General Fund expenditures for fiscal year 2021 (Exhibits C and E). Based on School Board policy, the fund balance in the General Fund is appropriated for specific purposes at year-end so there is no unassigned fund balance at year-end.

- The General Fund, on a current financial resource basis, reported revenues in excess of expenditures and other financing sources (uses) by $2.8 million for fiscal year 2021 (Exhibit E).

- The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. This Statement established standards of accounting and financial reporting for fiduciary activities. Roanoke County Public Schools' Student Activity Fund has historically been reported as a stand-alone cash-basis audited financial report. The total balance was reported in the Annual Comprehensive Financial Report as a fiduciary fund, separate from all other funds. With the implementation of Statement No. 84, the Student Activity Fund was incorporated in the Annual Comprehensive Financial Report as a special revenue fund and reported as part of total governmental funds. A prior period adjustment of $2.2 million was made to record the begging balances of the Student Activity Fund.

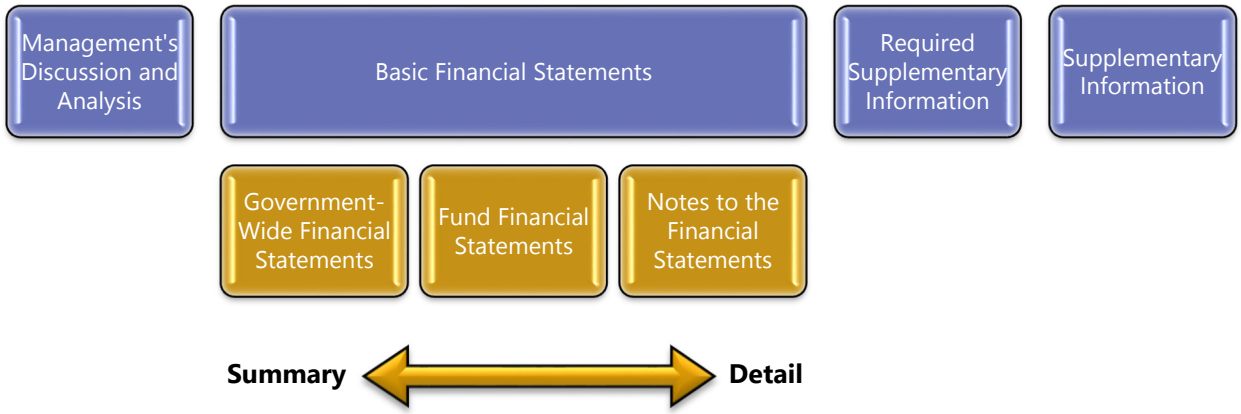
Overview Of The Basic Financial Statements

Management's Discussion and Analysis is intended to serve as an introduction to the School Division's basic financial statements and is unaudited. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. In addition, required supplementary information follows the basic financial statements and related notes, but is unaudited.

The School Division's basic financial statements include two types of financial statements, each with a different view of the School Division's finances. The focus is on both the School Division as a whole

(government-wide) and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the School Division's overall financial position. The fund financial statements focus on the individual funds of the School Division, reporting the School Division's operations in more detail than the government-wide statements. Both perspectives (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison and enhance the School Division's accountability.

The financial section of the Annual Comprehensive Financial Report consists of the following:



Government-wide Financial Statements – The government-wide financial statements (Exhibits A and B) report information about the School Division as a whole using accounting methods like those used by private-sector companies. The two statements – Statement of Net Position and Statement of Activities, report the School Division's net position and how it has changed during the fiscal year.

The Statement of Net Position includes all the government's assets, deferred outflows of resources, liabilities (both current and long-term) and deferred inflows of resources. The result is reported in one of the three categories of the net position (Investment in capital assets, Restricted, or Unrestricted). Over time, increases or decreases in the School Division's net position are indicators of whether its financial position is improving or deteriorating. To assess the overall financial position of the School Division, other non-financial factors must also be considered, however, such as changes in the property tax base of the County of Roanoke, Virginia (the County) and the condition of school buildings and other facilities.

The Statement of Activities reports all the current year's revenues and expenses as soon as the underlying event for recognition occurs, regardless of the timing of the related cash flows.

The School Division reports only ***governmental activities***, which include the School Division's basic services: instruction; administration, attendance and health; transportation; operations and maintenance; technology; facilities; nutrition, and student activities. County appropriations and State aid finance most of these activities.

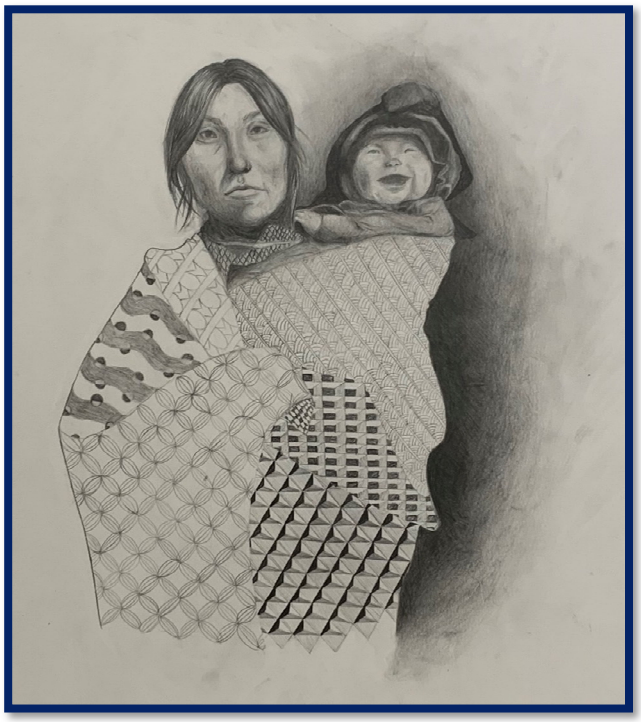
Fund Financial Statements – Fund financial statements provide more detailed information about the School Division funds, focusing on its most significant or "major" funds – not the system as a whole. The School Division utilizes three types of funds:

- ***Governmental funds*** – Most of the School Division's activities are reported in governmental funds, which focus on how resources flow into and out of these funds and the balances at year-end available to spend in future periods. Consequently, the governmental funds statements (Exhibits C and E) provide a detailed short-term view that helps the reader to determine whether there are current financial resources that can be used in the near future to finance the School Division's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, a reconciliation (Exhibits D and F) is provided immediately following the governmental funds statement that explains the relationship (or differences) between the statements.

- ***Proprietary funds***: Services for which the School Division charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information. The School Division uses the Internal Service Funds to account for the financing of services provided by one department to other departments of the School Division on a cost reimbursement basis. The School Division uses Internal Service Funds for health insurance, dental insurance, and risk management expenses. (Exhibits G, H, and I)

- ***Fiduciary funds***: Assets held either by a trustee or in an agency capacity are reported in fiduciary funds. These funds cannot be used to support the School Division's activities and are reported in a separate statement of fiduciary assets and liabilities. They are not included in the government-wide financial statements. The School Division reports an OPEB Trust as fiduciary funds. (Exhibits J and K)

Notes to the basic financial statements – The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.



Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the School Division's budgetary comparisons for the General Fund, Grant Fund, Nutrition Fund, Student Activity Fund, and Capital Projects Fund along with progress in funding its obligations to provide pension and other postemployment benefits to its employees.

Certain additional *supplementary information* is presented immediately following the required supplementary information. Supplementary information includes student activity cash receipts and disbursements, combining statements for internal service funds, and the statement of changes in fiduciary assets and liabilities, and the Virginia Department of Education' Annual School Report.

FINANCIAL ANALYSIS OF THE SCHOOL SYSTEM

Summary of Net Position – As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Summary of Net Position as presented in the government-wide financial statements.

Summary of Net Position **Table 1**
As of June 30, 2021 and 2020

	Governmental Activities 2021	Governmental Activities 2020	Percentage Change
Current and other assets	$ 49,386,066	$ 44,385,238	11.3%
Capital assets, net	54,391,767	57,151,085	(4.8)
Total assets	103,777,833	101,536,323	2.2
Deferred outflows of resources	38,565,021	30,399,191	26.9
Current and other liabilities	10,232,143	7,227,850	41.6
Long-term liabilities	162,649,425	154,214,618	5.5
Total liabilities	172,881,568	161,442,468	7.1
Deferred inflows of resources	20,719,605	26,313,596	(21.3)
Investment in capital assets	54,391,767	57,151,085	(4.8)
Restricted	2,000,000	5,739,586	(65.2)
Unrestricted	(107,650,086)	(118,711,221)	(9.3)
Total net position	$ (51,258,319)	(55,820,550)	(8.2)
Prior period adjustment for beginning student activity fund balances		2,159,058	
Total net position, as restated, June 30, 2020		$ (53,661,492)	

For fiscal year 2021, the School Division's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by $51.3 million. Net position increased $4.6 million from the prior year balance, including the prior period adjustment for beginning student activity fund balance of $2.2 million. A detailed description of the changes in revenues and expenses that create the differences in net position is discussed in the next section.

For fiscal year 2021, $54.4 million of the School Division's net position reflects its *investment in capital assets* (i.e., land, buildings, furniture and equipment). The School Division uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The Commonwealth of Virginia requires counties to issue general obligation debt for all financially dependent component units. The County reports in its basic financial statements the debt-funded capital assets and related debt until the debt is repaid.

The School Division's *restricted net position* is $2.0 million and represents the emergency contingency authorized by the County Board of Supervisors and restricted to use for unexpected revenue shortfalls or unanticipated expenses. A reduction of $3.7 million represents net position of the Nutrition Fund reclassified to unrestricted.

The remaining balance of *unrestricted net position* of $(107.7) million is a result of recognizing the School Division's proportionate share of the Virginia Retirement System's (VRS) net pension liability and recognizing the School Division's liabilities for other postemployment benefit liabilities.

The School Division's net position on hand at the end of a fiscal year is designated for specific uses in funding capital projects in the upcoming year. Thus, increases or decreases in net position typically result from and are in accordance with the adopted plan to provide capital programs in any given year, and fluctuate dollar for dollar with changes in the amount of net capital assets and noncurrent liabilities due in more than one year. Finally, to assess the overall health of the School Division, additional non-financial

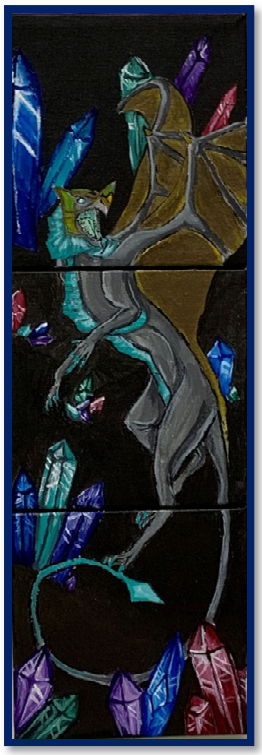
factors need to be considered, such as changes in the property tax base of the County, the condition of the school buildings and equipment, and the supply of and demand for instructional staff.

Summary of Changes in Net Position – The below table presents a condensed summary of changes in net position for governmental activities.

Governmental activities increased the School Division's net position by $4.6 million. for governmental activities increased $10.1 million (5.9%) and total expenses increased $5.6 million (3.2%) when compared to the prior year. Included in the increase of net position is the prior period adjustment for beginning student activity fund balance of $2.2 million.

The County appropriation and general State aid accounted for most of the School Division revenue, contributing 74¢ of every dollar of expenses. The remaining 26¢ of every dollar of expenses are funded with Federal and State aid for specific programs, charges for services, and miscellaneous revenues.

Most of the School Division's expenses, or 87¢ of every dollar spent, are directly related to the provision of services to students, including classroom instruction, attendance and health, transportation, technology, and nutrition, and student activities. The balance of every dollar spent goes for administrative costs (2¢), operations and maintenance (9¢), and interest and other charges for the school portion of County debt payments on school construction and renovations (2¢).

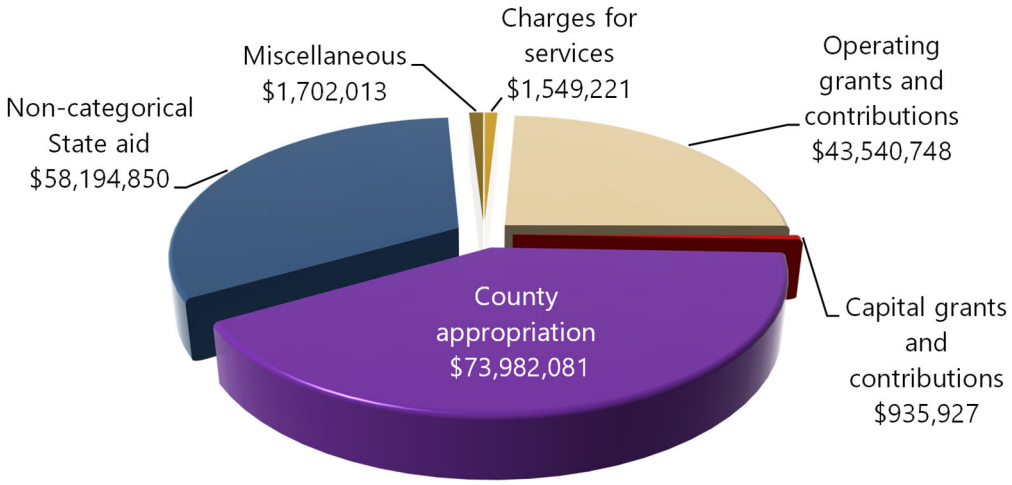


Summary of Changes in Net Position **Table 2**
For the Years Ended June 30, 2021 and 2020

	Governmental Activities 2021	Governmental Activities 2020	Percentage Change
Program revenues:			
Charges for services	$ 1,549,221	$ 3,791,419	(59.1)%
Operating grants and contributions	43,540,748	35,731,337	21.9%
Capital grants and contributions	935,927	556,392	68.2%
General revenues:			
County appropriation	73,982,081	72,303,722	2.3%
Non-categorical State aid	58,194,850	56,237,049	3.5%
Miscellaneous	1,702,013	1,219,381	39.6%
Total revenues	179,904,840	169,839,300	5.9%
Program expenses:			
Instruction	122,800,765	126,974,714	(3.3)%
Administration	3,991,213	4,046,141	(1.4)%
Attendance and health	2,494,383	2,210,782	12.8%
Transportation	6,178,017	7,078,949	(12.7)%
Operations and maintenance	15,147,452	13,601,829	11.4%
Technology	17,632,974	8,938,042	97.3%
Nutrition	4,450,723	5,504,686	(19.1)%
Student activities	1,170,692	-	
Interest	1,235,448	1,361,557	(9.3)%
Payment for Future Capital	2,400,000	2,200,000	9.1%
Total expenses	177,501,667	171,916,700	3.2%
Change in net position	2,403,173	(2,077,400)	(215.7)%
Total net position, beginning of year	(53,661,492)	(53,743,150)	(0.2)%
Total net position, end of year	$ (51,258,319)	$ (55,820,550)	(8.2)%
Prior period adjustment for beginning student activity fund balances		2,159,058	
Total net position, as restated, June 30, 2020		$ (53,661,492)	

Governmental Activities – Revenues

Revenues of the governmental activities are shown by category in the graph below.



Charges for services, which were 0.9% of total government revenues, include school breakfast and lunch sales, tuition fees, Medicaid reimbursements, and other miscellaneous fees for services provided. These revenues decreased $2.2 million from prior year due to the COVID-19 pandemic social distancing requirements in place for the school year. Most of the reduction relates to $2.1 million of lost meal sales. Since the Federal government extended a waiver to feed all students for free under the National School Lunch Program, there were no meal sales to students. In addition, $343,815 related to lost laptop revenues. Because the curriculum required remote learning, the School Division could not charge the take-home fee.

Operating grants and contributions, which were 24.2% of total government revenues, include 42.0% for non-Basic Aid Standards of Quality State revenues, 38.1% for March 2020 Coronavirus Aid, Relief, and Economic Security Act funds (CARES), December 2020 Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funds, Individuals with Disabilities Education Act (IDEA) and Elementary and Secondary Education Act (ESEA) Titles I, II and III Federal grants, 3.5% for State and Federal nutrition funding, and 16.4% for State supplemental support for operating costs. These revenues increased $7.8 million from prior year primarily due to the COVID-19 pandemic social distancing requirements in place for the school year. $6.0 million was received from the CARES grant and $1.9 million was received from the CRRSA. These funds were used to establish the hybrid and remote learning plans, facilitate the remote learning technical needs, provide extended school summer programs, establish in-school socially distant classrooms and other spaces, clean, sanitize, and provide personal protective equipment.

Capital grants and contributions, which were 0.5% of total government revenues, include state technology grants and capital transfers from the County. These revenues increased $379,535 from prior year primarily from a Virginia School Security Equipment grant awarded to install surveillance cameras on interior and exterior walls of the school building in three middle schools: Hidden Valley Middle School, Northside Middle School, and William Byrd Middle School.

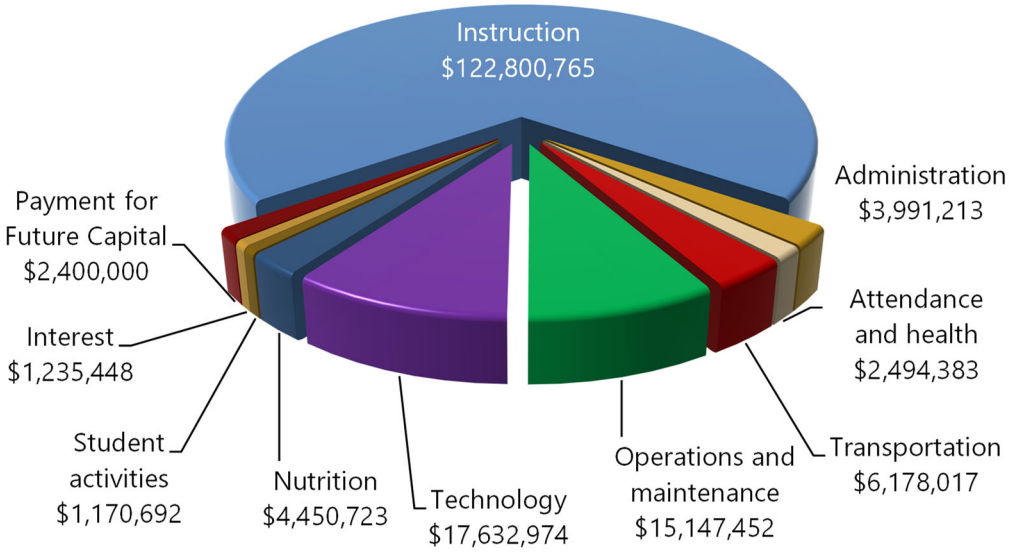
County appropriation, which is the largest funding source at 41.1% of total government revenues, includes County-supported operating and capital transfers. The operating transfer is based on a revenue sharing formula. The capital transfer includes funds set aside in the joint capital financing agreement. Total

revenues increased $1.7 million from prior year. The capital transfer increased by $2.5 million, while the operating transfer decreased by $2.5 million in the original budget. The difference directly relates to a one-time mid-year revenue adjustment made by the County in February 2021, which was performed when revenues realized higher than conservative COVID-19 revenue forecasts. $1.7 million was shared with the School Division.

State aid, which was 32.3% of total government revenues, includes State sales tax and the Basic Aid Standards of Quality (SOQ) State revenues. $1.4 million relates to the sales tax receipts, which is a result of an increase in online sales to offset the reduction in spending at brick-and-mortar stores during the stay-at-home orders. $797,322 relates to the SOQ revenues. Although School Division enrollment declined, the level of funding by the state more than offset the reduction in students.

Miscellaneous, which was 1.0% of total government revenues, includes student activities, investment income, soft drink commissions, rebates and refunds, donations, gain on sale of assets, and other miscellaneous items. These revenues increased $482,632 due to adding the school activity fund. These increases were reduced by interest revenue earned, which was non-existent in the current year amid the financial crisis.

Governmental Activities – Expenses
Expenses of the governmental activities are shown by functional area below:



Instruction, which was 69.2% of total government expenses, includes activities and programs to prepare all students to be productive citizens in a democratic and diverse society while enabling them to meet established standards of achievement and foster life-long learning. These expenses decreased $4.2 million from prior year, primarily related to Other Post Employment Benefit-RCPS decreases. In addition, ongoing technology costs, including annual software costs previously recorded in this function was moved to the technology function for state reporting.

Administration, which was 2.2% of total government expenses, includes executive administration, personnel services, fiscal services, board services, reprographic services, planning services, and information services.

These expenses decreased $54,928 from prior year, primarily related Other Post Employment Benefit-RCPS increases.

Attendance and health, which was 1.4% of total government expenses, includes health, psychological, and attendance services. These expenses increased $283,601 from prior year primarily due to expanding the hours in the nurse's contracts for full-day coverage.

Transportation, which was 3.5% of total government expenses, includes vehicle operation, monitoring, and maintenance services. These expenses decreased $900,932 purchasing ten school buses in the prior year, depreciation expense, and Other Post Employment Benefit-RCPS increases.

Operations and maintenance, which was 8.5% of total government expenses, includes custodial, maintenance, utilities, and security services for buildings and grounds at all 27 schools, central office, maintenance, garage, and warehouse. These expenses increased $1.5 million from prior year primarily related to depreciation expense, adding two elementary schools to the external custodian contract, increased costs for sanitation and personal protective equipment, and costs to redesign classrooms for social distancing.



Technology, which was 9.9% of total government expenses, includes noncapital equipment, software, operating and maintenance costs for all classrooms, administration, and attendance and health. These expenses increased $8.7 million from prior year primarily related to the purchase of laptops and carts for all elementary classrooms that could go home with families during the year for remote learning, the purchase of laptop tables and multidirectional microphones to facilitate remote teaching, the purchase of hotspots for families needing access to the internet for remote learning. Finally, ongoing technology costs, including annual software costs previously recorded in other functions was moved to this function for state reporting.

Nutrition, which was 2.5% of total government expenses, includes all costs associated with operating and maintaining school cafeterias. These expenses decreased $1.1 million from prior year primarily related to the hybrid learning model for school year 2021. Although the federal government issued waivers to allow all students to eat free, this increased revenue for a higher reimbursement rate was more than offset by a large decline in meals served. All students in grades 2 through 12 attended school only two days a week. Students had the option to pick up meals to take home for the remote learning days, but many did not participate.

Interest, which was 1.4% of total government expenses, includes a portion of the School Division's $4.1 million transfer to the County for debt service. The portion reflected for interest mirrors the ratio of interest to principal plus interest paid in total by the County on total School Debt. The proportionate share decreased $126,109 from prior year.

Payment for future capital, which was 1.4% of total government expenses, includes a transfer to the County for the joint funding of future debt related to the Capital Improvement Plan (CIP). These expenses increased $200,000 from prior year to raise the capital financing plan from allowing the school divisions to set aside $10 million in potential bond issues every two out of three years to a level of $12 million. This arrangement was agreed upon by the County Board of Supervisors and the School Board to speed up the renovation of schools on the CIP.

Governmental Activities – Total Cost and Net Cost

Table 3 presents the cost of the School Division's functions and shows the net cost (total expenses less program revenues). The net cost reflects the financial burden that was placed on the taxpayers by each of these functions.

Total Cost and Net Cost of Governmental Activities **Table 3**
For the Years Ended June 30, 2021 and 2020

	Total Cost of Services		Percent	Net Cost of Services		Percent
	2021	2020	Change	2021	2020	Change
Instruction	$ 122,800,765	$ 126,974,714	(3.3)%	$ 78,911,665	$ 91,668,489	(13.9)%
Administration	3,991,213	4,046,141	(1.4)%	3,991,213	4,046,141	(1.4)%
Attendance and health	2,494,383	2,210,782	12.8%	2,494,383	2,210,782	12.8%
Transportation	6,178,017	7,078,949	(12.7)%	6,178,017	7,078,949	(12.7)%
Operations and maintenance	15,147,452	13,601,829	11.4%	15,114,771	13,508,686	11.9%
Technology	17,632,974	8,938,042	97.3%	17,632,974	8,938,042	97.3%
School nutrition	4,450,723	5,504,686	(19.1)%	2,829,907	824,906	243.1%
Student activities	1,170,692	-		687,393	-	
Interest	1,235,448	1,361,557	(9.3)%	1,235,448	1,361,557	(9.3)%
Payment for future capital	2,400,000	2,200,000	9.1%	2,400,000	2,200,000	9.1%
Total expenses	$ 177,501,667	$ 171,916,700	3.2%	$ 131,475,771	$ 131,837,552	(0.3)%

Key elements of total and net cost of governmental activities during fiscal year 2021 were as follows:

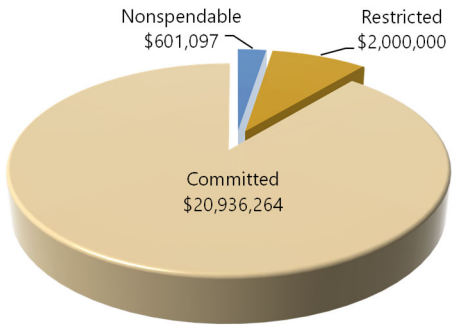
- The cost of all governmental activities this year was $177.5 million.
- Roanoke County citizens paid for these activities through local taxes in the amount of $74.0 million.
- Some of the costs were paid by those who directly benefited from the programs ($1.5 million), entitlements from State and Federal aid ($43.5 million), and other receipts for capital investments ($935,927).

FINANCIAL ANALYSIS OF THE FUNDS

Governmental Funds – Governmental funds consist of the General Fund, Grant Fund, Nutrition Fund, School Activity Fund, and Capital Projects Fund, and account for the general operations of the School Division. As noted earlier, the School Division uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the School Division's governmental funds is on near-term inflows, outflows, and balances of spendable resources. As such, these funds are accounted for using the modified accrual basis of accounting.

As of the end of the current fiscal year, the School Division's governmental funds reported combined fund balances of $30.1 million, an increase of $1.6 million in comparison with fiscal year 2020. Of this amount, 2.0% constitutes *nonspendable fund balance*, which reflects inventories that are in a non-liquid form and cannot be spent; 6.7% constitutes *restricted fund balance*, which is externally restricted for an emergency contingency by the Board of Supervisors; 69.5% constitutes *committed fund balance*, which is approved by the School Board and Board of Supervisors to be spent on specific expenditures in 2022; 21.8% constitutes *assigned fund balance*, which reflects the nutrition program and the student activity fund.

The General Fund is the primary operating fund used to account for all financial transactions and resources except those required to be accounted for in another fund. The fund balance in the General Fund increased by $2.8 million. The majority of this increase is attributed to the retro-active pay raise approved by the School Board and the Board of Supervisors using the carryover funds from 2020.



The Grant Fund is used to account for Federal, State, and local grants restricted for specified school purposes by the grantor. During fiscal year 2021, Federal grant funding increased by $87,140 directly related to setting aside spending from March 1, 2020 through June 30, 2021 that qualified for the Coronavirus Relief Fund grant awarded in fiscal year 2022.

The Nutrition Fund is used to account for the preparation and serving of student breakfasts and lunches. At the end of the fiscal year, the Nutrition Fund balance reflected $300,356 in nonspendable fund balance for nutrition inventory consisting of USDA Commodities, purchased food, and other supplies used to serve meals. The fund balance also consisted of $4.1 million in assigned fund balance for nutrition operations. The overall fund balance of the fund increased by $355,857 from the prior year.

The Student Activity Fund was added as a special revenue fund in the current year and is used to account for extracurricular student activities, including, but not limited to, entertainment, athletic contests, and club dues. At the end of the current fiscal year, the Student Activity Fund balance consisted of $2.4 million assigned for student activities. The fund balance increased by $212,448.

The Capital Projects Fund is used to account for the acquisition or construction of major capital facilities not funded through debt issuance. At the end of the current fiscal year, the Capital Projects Fund balance consisted of $12.7 million committed for future school capital projects. The fund balance decreased by $3.2 million.

Proprietary Funds – The School Division's Internal Service Funds, a proprietary fund type, is presented on the same basis as the government-wide financial statements but is presented in more detail in the fund financial statements. Unrestricted net position of the health insurance, dental insurance, and risk management funds at the end of the year amounted to $8.5 million. The increase (decrease) in net position for the health insurance, dental insurance, and risk management funds were $(808,971) $54,195, and $(149,292), respectively. The change resulted from decreases in health insurance claims, dental insurance claims and risk management claims mostly due to continued social distancing requirements preventing medical visits for options services. Within the health fund, this was offset by a transfer of $2.6 million to the

general fund to support the fund in light of the budgetary reductions planning for the economic impact from the pandemic.

General Fund Budgetary Highlights

Budgetary Highlights - General Fund **Table 4**
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual
Revenues:			
Intergovernmental-Roanoke County	$ 68,029,368	$ 71,514,710	$ 71,514,710
Intergovernmental-State and Federal	82,557,269	82,582,732	85,111,532
Other	736,240	1,067,327	466,810
Total	151,322,877	155,164,769	157,093,052
Expenditures	(154,126,457)	(163,009,066)	(155,195,541)
Other financing sources	62,624	62,624	127,371
Net transfers	1,630,956	549,140	789,681
Net change in fund balance	$ (1,110,000)	$ (7,232,533)	$ 2,814,563

The School Division budget is prepared in accordance with the *Code of Virginia*. Table 4 presents a condensed version of the budgetary comparison of the original budget, final budget, and actual amounts for fiscal year 2021.

During the year, the School Division amended the original budget primarily for the following purposes:

- To reappropriate monies to pay for commitments in the form of encumbrances established prior to June 30, 2020 but not paid by that date.
- To reappropriate grants, donations and other revenues authorized in fiscal year 2020 or earlier, but not expended or encumbered as of June 30, 2020.
- To appropriate grants, donations, and other revenues accepted or adjusted in fiscal year 2021 when official notice of approval was received.
- To appropriate the designated General Fund balance to capital projects.

The increase in the amended budget revenues of $3.8 million is related to the transfer of additional funds from the County for comprehensive services, the mid-year revenue adjustment discussed previously, and a Board of Supervisor-approved transfer from the School Division's health insurance fund.

Actual revenues were more than the final budget by $1.9 million. Revenue estimates for fiscal year 2021 were revised downward after the pandemic closures occurred in March 2020. A reduction of $1.1 million in sales tax was predicted due to the stay-at-home orders. However, an increase in online sales offset the reduction in spending at brick-and-mortar stores. The positive variance primarily relates to higher sales tax received than budgeted along with higher Medicaid revenue received than budgeted. It is important to note that although the School Division lost enrollment and final ADM was less than budgeted, the State provided a no loss funding to compensate public schools for enrollment declines due to state-wide reduction in enrollment.

Actual expenditures were less than the final budget by $7.8 million. The positive variance primarily relates to personnel savings due to the difficulty of filling positions in the environment facing the school system during the year, unused emergency contingency, and savings from shifting spending priorities from normal operations to remote learning, extended learning programs, classroom arrangements for social distancing, cleaning, and sanitization. These new priorities were funded using the CARES and CRRSA grants for the new needs.

The School Board and County Board of Supervisors have a jointly adopted financial policy designating year-end balances for $2 million emergency contingency, outstanding encumbrances, 50% of the remaining balance to major capital projects, and then the residual may be allocated for minor capital projects, capital maintenance program, school safety and security, fleet replacements, technology replacements and/or Comprehensive Services Act reserves.

Capital Assets And Leases

At the end of the fiscal year, the School Division had land, buildings and improvements, furniture and equipment, and construction in progress in governmental activities with a total historical cost of $153.3 million. Total accumulated depreciation on these assets was $99.0 million. Table 5 shows capital asset balances (net of accumulated depreciation) for fiscal years 2021 and 2020. More detailed information about capital assets can be found in Note 5 to the basic financial statements.

Major capital asset events during the current fiscal year included the following:

- $3.2 million spent for the commencement or continuation of construction in progress
  - Building renovation at Cave Spring High School
  - Building renovation at William Byrd High School
  - Security fence at Mountain View Elementary School
  - A-Step classroom conversion

Capital Assets - Net of Accumulated Depreciation **Table 5**
As of June 30, 2021 and 2020

	Governmental Activities		Percentage
	2021	2020	Change
Land	$ 5,683,473	$ 5,683,473	0.0%
Construction in progress	898,877	9,225,872	(90.3)%
Buildings and improvements	40,278,546	32,240,875	24.9%
Furniture and equipment	7,530,871	10,000,865	(24.7)%
Totals	$ 54,391,767	$ 57,151,085	(4.8)%

- $11.8 million recognized for capitalizing the following projects
  - $10.9 million for cash portion of the building renovation at Cave Spring High School
  - $658,430 for network switches and servers
  - $65,188 for instructional equipment at Burton Center for Arts and Technology
  - $33,850 for security fence at Mountain View Elementary School
  - $26,143 for warehouse equipment
  - $25,915 for LED display in Cave Spring High School gymnasium (funded through sponsor agreement with Bank of Botetourt)
  - $25,005 for one vehicle
  - $22,233 for streaming equipment Northside High School and William Byrd High School
  - $7,767 for transportation equipment
  - $6,347 for fire alarm panel at Cave Spring High School

During fiscal year 2014 and each of the subsequent years, the School Division entered into a lease agreement as a lessee for computers and Active Panels. Although each agreement is for a five-year term, it is subject to approval of available funds on an annual basis. Under the lease agreement, the School Division pays annual rent, which is $3.4 million.

Capital Assets Financed Through Debt

According to the *Code of Virginia*, when a local government incurs a financial obligation payable over more than one fiscal year to fund an acquisition, construction or improvement of public school property, the local government acquires title to the school property as a tenant in common with the local school board for the term of the financial obligation. For financial reporting purposes, the local government may report the school property and related financial obligation. At the time the financial obligation is paid in full, the net value of the school property is transferred to the school board as program revenue and expense on the government-wide financial statements for the School Division and County, respectively. As of June 30, 2021, the County's government-wide financial statements included school capital assets and related debt outstanding of $213.9 million and $74.5 million, respectively related to tenancy in common assets.

Factors Influencing Future Budgets

Key factors that are expected to impact future budgets include:

- Uncertainty of length of the COVID-19 health pandemic and related economic recession
  - Effect on the workforce and ability to retain and recruit employees
  - Effect on supply chain used
- Increasing unfunded federal statutory requirements for student and school achievement
- Declining student enrollments and the related impact on State and local funding
- Challenge to pay competitive salaries for recruitment and retention of high-quality employees
- Increase in minimum wage requirements and how that trickles up the pay plan
- Increasing cost of healthcare
- Increasing cost of special education services related to the Comprehensive Services Act (CSA) and potential for reductions in shared CSA funding
- Possible change in funding structure for public school divisions and discussions towards funneling public funds to charter schools and away from the public school

Economic Factors

To provide quality educational programs to its students, the School Division is largely dependent upon the economy of its largest funding sources, which include the Commonwealth of Virginia (47.6% of revenue), the County of Roanoke (41.1% of revenue) and the Federal government (9.7% of revenue). A look at the economic environment is integral to operations. Virginia education funding reductions continue to place a burden on the local government to fund the existing educational programs and services and have a direct impact on the School Division's ability to sustain the quality of education expected by our citizens.

Initially, planning for the 2021 school year there were expectations the State and local funding would decline due to the economy. As such, the 2021 budget was revised downward by $6.2 million to reflect these expectations. Fortunately, the federal government issued the following grants to help support school systems across the nation:

- March 2020 – Coronavirus Aid, Relief, and Economic Security Act (CARES) provided $2.2 trillion in economic stimulus.
- December 2020 – Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)

provided an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund.

- March 2021 – the American Rescue Plan Act (ARPA) provided $1.9 trillion and included $122 billion for the Elementary and Secondary School Emergency Relief to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students.

Although the School Division has received grant awards from each of these acts, there are other residual effects of the economic shift due to the pandemic still present and will continue to be concerns, including difficulty retaining and recruiting employees at all levels and supply chain issues for products from laptops to food served.

Requests For Information

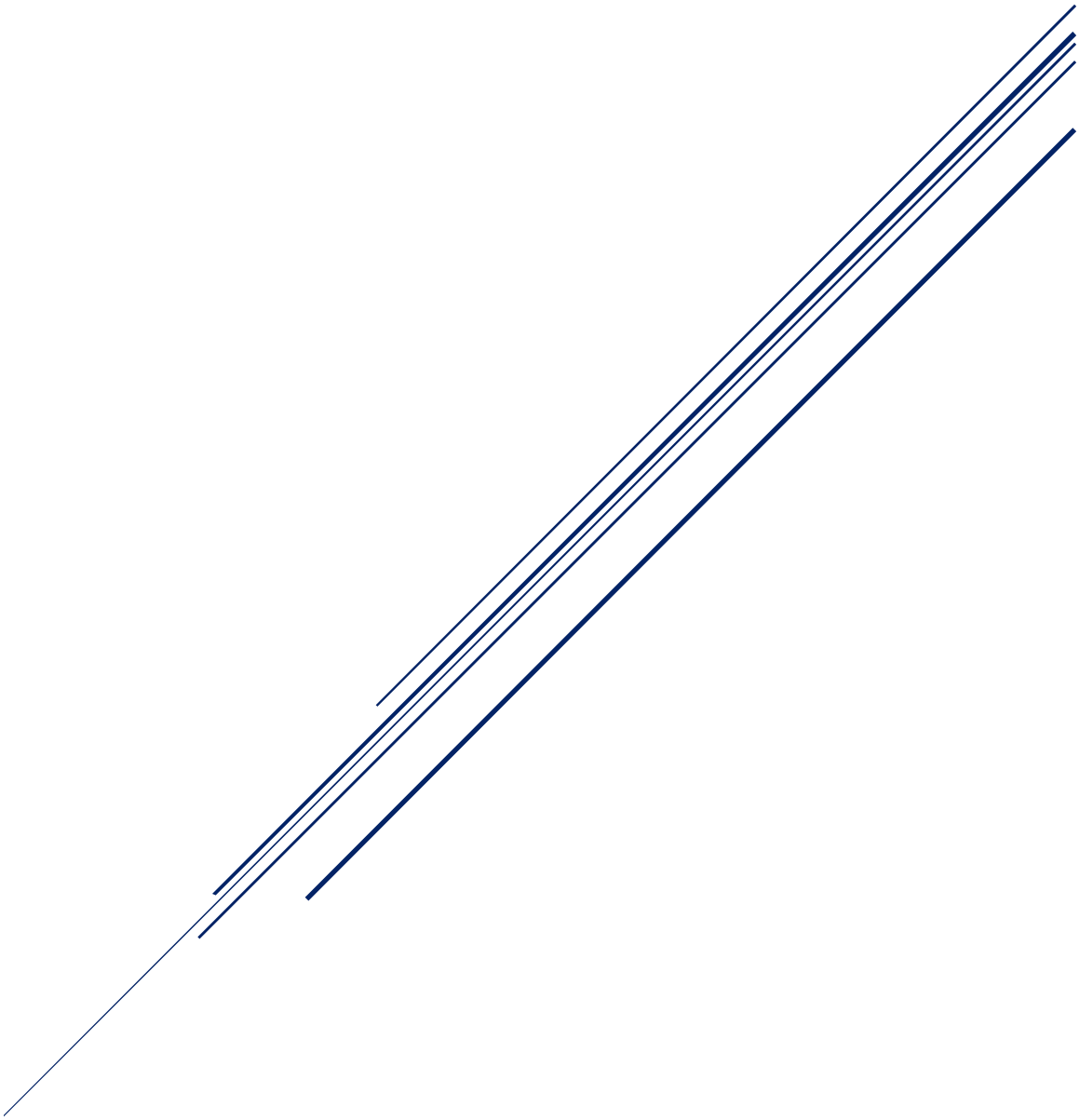
This financial report is designed to provide our citizens, taxpayers, and parents with a general overview of the School Division's finances and to demonstrate the School Division's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to:

Director of Finance
Roanoke County Public Schools
5937 Cove Road, Roanoke
Virginia 24019
(540) 562-3900

https://www.rcps.us/Page/1700



BASIC FINANCIAL STATEMENTS



Roanoke County Public Schools
Statement of Net Position
June 30, 2021

Exhibit A

	Governmental Activities
Assets	
Cash and cash equivalents (Note 2)	$ 28,932,622
Investments (Note 2)	9,837,729
Accounts receivable	252,341
Due from other governments (Note 3)	9,391,966
Inventory	601,097
Prepaid and other assets	370,311
Capital assets (Note 5):	
Land and construction in progress	6,582,350
Other capital assets, net	47,809,417
Capital assets, net	54,391,767
Total assets	103,777,833
Deferred outflows of resources	
Pension (Note 10)	34,848,583
Other postemployment benefit provided by Virginia Retirement System (Note 11)	2,998,857
Other postemployment benefit provided by Roanoke County Public Schools (Note 12)	717,581
Total deferred outflows of resources	38,565,021
Liabilities	
Accounts payable	1,867,797
Accrued liabilities	5,365,893
Unearned revenues (Note 7)	768,469
Long-term liabilities due or payable within one year:	
Claims payable (Note 9)	1,412,722
Compensated absences (Note 8)	817,262
Long-term liabilities due or payable after one year:	
Claims payable (Note 9)	532,707
Compensated absences (Note 8)	1,903,388
Net liability from pension (Note 10)	135,109,014
Net liability from other postemployment benefit provided by Virginia Retirement System (Note 11)	19,313,346
Net liability from other postemployment benefit provided by Roanoke County Public Schools (Note 12)	5,790,970
Total liabilities	172,881,568
Deferred inflows of resources	
Pension (Note 10)	11,873,244
Other postemployment benefit provided by Virginia Retirement System (Note 11)	1,249,213
Other postemployment benefit provided by Roanoke County Public Schools (Note 12)	7,597,148
Total deferred inflows of resources	20,719,605
Net Position	
Investment in capital assets	54,391,767
Restricted for:	
Emergency contingency	2,000,000
Unrestricted deficit	(107,650,086)
Total net position	$ (51,258,319)

See accompanying notes to basic financial statements.

Roanoke County Public Schools
Statement of Activities
For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Position: Governmental Activities
Instruction	$ 122,800,765	$ 936,469	$ 42,016,704	$ 935,927	$ (78,911,665)
Support services:					
Administration	3,991,213	-	-	-	(3,991,213)
Attendance and health	2,494,383	-	-	-	(2,494,383)
Transportation	6,178,017	-	-	-	(6,178,017)
Operations and maintenance	15,147,452	32,681	-	-	(15,114,771)
Technology	17,632,974	-	-	-	(17,632,974)
Nutrition	4,450,723	96,772	1,524,044	-	(2,829,907)
Student activities	1,170,692	483,299	-	-	(687,393)
Interest	1,235,448	-	-	-	(1,235,448)
Payment for future capital	2,400,000	-	-	-	(2,400,000)
Total governmental activities	$ 177,501,667	$ 1,549,221	$ 43,540,748	$ 935,927	(131,475,771)
General revenues:					
Roanoke County					73,982,081
Non-categorical State aid					58,194,850
Gain on sale of assets					159,208
Miscellaneous					1,542,805
Total general revenues					133,878,944
Change in net position					2,403,173
Total net position, as restated, June 30, 2020					(53,661,492)
Total net position, ending					$ (51,258,319)

See accompanying notes to basic financial statements.

Exhibit C

Roanoke County Public Schools
Balance Sheet
Governmental Funds
June 30, 2021

	General	Grant	Nutrition	Student Activity	Capital Projects	Total Governmental Funds
Assets						
Cash and cash equivalents	$ 6,125,448	$ -	$ 2,736,987	$ 2,423,775	$ 7,517,454	$ 18,803,664
Investments	3,678,932	-	1,643,829	-	4,514,968	9,837,729
Accounts receivable	24,038	-	3,207	-	-	27,245
Due from other governments	2,686,887	6,516,179	97,592	-	-	9,300,658
Due from other funds	5,998,317	-	-	36,806	-	6,035,123
Inventory	300,741	-	300,356	-	-	601,097
Prepaid and other assets	85,715	284,596	-	-	-	370,311
Total assets	$ 18,900,078	$ 6,800,775	$ 4,781,971	$ 2,460,581	$ 12,032,422	$ 44,975,827
Liabilities						
Accounts payable	$ 519,754	$ 109,689	$ 10,223	$ -	$ 1,193,824	$ 1,833,490
Accrued liabilities	5,105,533	165,112	95,248	-	-	5,365,893
Unearned revenues	35	535,378	233,056	-	-	768,469
Due to other funds	6,967	5,990,596	-	37,560	-	6,035,123
Total liabilities	5,632,289	6,800,775	338,527	37,560	1,193,824	14,002,975
Deferred inflows of resources						
Unavailable revenue	869,382	-	-	-	-	869,382
Total deferred inflows of resources	869,382	-	-	-	-	869,382
Fund balances						
Nonspendable:						
Inventory	300,741	-	300,356	-	-	601,097
Restricted for:						
Emergency contingency	2,000,000	-	-	-	-	2,000,000
Committed to:						
Instruction	1,188,062	-	-	-	-	1,188,062
Transportation	1,292,686	-	-	-	-	1,292,686
Operations and maintenance	27,175	-	-	-	-	27,175
Technology	2,437,132	-	-	-	-	2,437,132
Capital outlay	5,152,611	-	-	-	10,838,598	15,991,209
Assigned to:						
Nutrition	-	-	4,143,088	-	-	4,143,088
Student activities	-	-	-	2,423,021	-	2,423,021
Total fund balances	12,398,407	-	4,443,444	2,423,021	10,838,598	30,103,470
Total liabilities, deferred inflows of resources, and fund balances	$ 18,900,078	$ 6,800,775	$ 4,781,971	$ 2,460,581	$ 12,032,422	$ 44,975,827

See accompanying notes to basic financial statements.

Roanoke County Public Schools
Reconciliation of the Balance Sheet
to the Statement of Net Position
June 30, 2021

Total fund balances - total governmental funds (Exhibit C)	**$ 30,103,470**
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Internal service funds are used to charge the cost of health, dental, and workers' compensation insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position (Exhibit G).	8,465,626
Capital assets used in governmental activities are not considered current financial resources and, therefore, are not reported in the governmental funds (Note 5).	54,391,767
Revenues earned but not considered available are not current financial resources and, therefore, are not reported in the governmental funds (Note 7).	869,382
Long-term assets or liabilities are not due and payable in the current period and, therefore, are not reported as assets or liabilities in the governmental funds:	
Compensated absences (Note 8)	(2,720,650)
Net liability from pension (Note 10)	(135,109,014)
Net liability from other postemployment benefit provided by Virginia Retirement System (Note 11)	(19,313,346)
Net liability from other postemployment benefit provided by Roanoke County Public Schools (Note 12)	(5,790,970)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the governmental funds:	
Deferred outflows of resources:	
Pension (Note 10)	34,848,583
Other postemployment benefit provided by Virginia Retirement System (Note 11)	2,998,857
Other postemployment benefit provided by Roanoke County Public Schools (Note 12)	717,581
Deferred inflows of resources:	
Pension (Note 10)	(11,873,244)
Other postemployment benefit provided by Virginia Retirement System (Note 11)	(1,249,213)
Other postemployment benefit provided by Roanoke County Public Schools (Note 12)	(7,597,148)
Net position of governmental activities (Exhibit A)	**$ (51,258,319)**

See accompanying notes to basic financial statements.

Roanoke County Public Schools Exhibit E

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2021

	General	Grant	Nutrition	Student Activity	Capital Projects	Total Governmental Funds
Revenues						
Intergovernmental:						
Roanoke County	$ 71,514,710	$ -	$ -	$ -	$ 2,467,371	$ 73,982,081
Commonwealth of Virginia	84,070,845	1,302,695	79,514	-	209,927	85,662,981
Federal government	1,040,687	12,288,478	4,095,486	-	-	17,424,651
Charges for services	2,162	-	96,772	483,299	-	582,233
Investment income	20,023	-	5,759	-	-	25,782
Miscellaneous	444,625	79,935	25,887	1,472,215	500	2,023,162
Total revenues	157,093,052	13,671,108	4,303,418	1,955,514	2,677,798	179,700,890
Expenditures						
Current:						
Instruction	112,450,215	5,934,373	-	951,623	-	119,336,211
Administration	3,603,525	70,101	-	28,360	-	3,701,986
Attendance and health	2,437,737	74,386	-	-	-	2,512,123
Transportation	5,722,107	100,180	-	-	-	5,822,287
Operations and maintenance	12,578,934	1,240,526	-	-	557,299	14,376,759
Technology	11,643,581	5,729,022	63,545	2,430	1,005,301	18,443,879
Nutrition	108,269	159,123	4,028,427	-	-	4,295,819
Student activities	-	-	-	1,170,692	-	1,170,692
Debt service:						
Principal	2,889,897	-	-	-	-	2,889,897
Interest	1,235,448	-	-	-	-	1,235,448
Payment for future capital	2,400,000	-	-	-	-	2,400,000
Capital outlay	125,828	-	-	28,272	4,556,817	4,710,917
Total expenditures	155,195,541	13,307,711	4,091,972	2,181,377	6,119,417	180,896,018
Excess (deficiency) of revenues over (under) expenditures	1,897,511	363,397	211,446	(225,863)	(3,441,619)	(1,195,128)
Other financing sources (uses)						
Proceeds from sale of property	127,371	-	-	-	31,837	159,208
Transfers in	3,737,442	-	144,487	1,493,304	1,620,000	6,995,233
Transfers out	(2,947,761)	(279,581)	(66)	(1,054,993)	(30,272)	(4,312,673)
Total other financing sources (uses), net	917,052	(279,581)	144,421	438,311	1,621,565	2,841,768
Net change in fund balances	2,814,563	83,816	355,867	212,448	(1,820,054)	1,646,640
Total fund balances, as restated, June 30, 2020	9,583,844	(83,816)	4,087,577	2,210,573	12,658,652	28,456,830
Total fund balances, ending	$ 12,398,407	$ -	$ 4,443,444	$ 2,423,021	$ 10,838,598	$ 30,103,470

See accompanying notes to basic financial statements.

Roanoke County Public Schools
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2021

Net change in fund balances - total governmental funds (Exhibit E)	**$ 1,646,640**
Amounts reported for governmental activities in the Statement of Activities are different because:	
Internal service funds are used to charge the costs of health, dental, and workers' compensation insurance to individual funds. The change in net position of internal service funds is reported with governmental activities (Exhibit H).	(904,068)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate the cost of those assets over the life of the assets (Note 5).	
Capital outlay	4,003,098
Depreciation expense	(6,226,934)
Expenditure of asbestos abatement	(535,482)
Revenues earned but not considered available in the Statement of Activities are not reported as revenues in governmental funds. This is the amount by which the current year amount exceeds the prior year available resources (Note 7).	27,759
Expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences (Note 8)	(78,595)
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense (Note 10).	
Deferred outflows of resources	8,053,081
Cost of benefits earned net of employee contributions	(9,090,797)
Governmental funds report other postemployment benefit provided by Virginia Retirement System contributions as expenditures. However, in the Statement of Activities, the cost of other postemployment benefit provided by Virginia Retirement System benefits earned net of employee contributions is reported as pension expense (Note 11).	
Deferred outflows of resources	129,419
Cost of benefits earned net of employee contributions	(402,114)
Governmental funds report other postemployment benefit provided by Roanoke County Public Schools contributions as expenditures. However, in the Statement of Activities, the cost of other postemployment benefit provided by Roanoke County Public Schools benefits earned net of employee contributions is reported as pension expense (Note 12).	
Deferred outflows of resources	(16,670)
Cost of benefits earned net of employee contributions	5,797,836
Change in net position of governmental activities (Exhibit B)	**$ 2,403,173**

See accompanying notes to basic financial statements.

Roanoke County Public Schools
Statement of Net Position
Proprietary Funds
June 30, 2021

	Internal Service Funds
Assets	
Current assets:	
Cash and cash equivalents	$ 10,128,958
Accounts receivable	225,096
Due from other governments	91,308
Total assets	10,445,362
Liabilities	
Current liabilities:	
Accounts payable	34,307
Claims payable	1,412,722
Total current liabilities	1,447,029
Noncurrent liabilities:	
Claims payable	532,707
Total noncurrent liabilities	532,707
Total liabilities	1,979,736
Net Position	
Unrestricted	8,465,626
Total net position	$ 8,465,626

See accompanying notes to basic financial statements.

Roanoke County Public Schools
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	Internal Service Funds
Operating revenues	
Charges for services	$ 20,341,366
Total operating revenues	20,341,366
Operating expenses	
Claims	16,443,195
Reinsurance costs	381,014
Wellness and HRA benefits	1,504,249
Administrative charges and taxes	251,399
Total operating expenses	18,579,857
Operating income	1,761,509
Nonoperating revenues	
Interest and dividend income	16,983
Net nonoperating revenues	16,983
Income before transfers	1,778,492
Transfers	
Transfers out	(2,682,560)
Net transfers	(2,682,560)
Change in net position	(904,068)
Total net position, beginning	9,369,694
Total net position, ending	$ 8,465,626

See accompanying notes to basic financial statements.

Exhibit I

Roanoke County Public Schools
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Internal Service Funds
Operating activities	
Cash received from interfund services provided	$ 20,274,132
Payments to suppliers	(633,389)
Payments from suppliers	26,216
Claims paid	(16,777,802)
Other payments	(1,504,249)
Net cash provided by operating activities	1,384,908
Noncapital financing activities	
Transfers from other funds	1,192
Transfers to other funds	(2,683,752)
Net cash used in noncapital financing activities	(2,682,560)
Investing activities	
Interest and dividend income	16,983
Net cash provided by investing activities	16,983
Net decrease in cash and cash equivalents	(1,280,669)
Cash and cash equivalents, beginning	11,409,627
Cash and cash equivalents, ending	$ 10,128,958
Reconciliation of operating income to net cash provided by operating activities	
Operating income	$ 1,761,509
Adjustments to reconcile operating income to net cash provided by operating activities.	
Decrease (increase) in assets:	
Accounts receivable	(67,234)
Due from other governments	4,046
Increase (decrease) in liabilities:	
Accounts payable	21,194
Claims payable	(334,607)
Net cash provided by operating activities	$ 1,384,908

See accompanying notes to basic financial statements.

Roanoke County Public Schools
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	OPEB Trust
Assets	
Investments held by trustee, at fair value	
Other pooled funds	$ 1,501,193
Total assets	$ 1,501,193
Net Position	
Net position restricted for other postemployment benefits	$ 1,501,193

See accompanying notes to basic financial statements.

Exhibit K

Roanoke County Public Schools
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	OPEB Trust
Additions	
Employer contributions	$ 92,290
Investment income:	
Increase in fair value of investments	326,195
Interest and dividends	653
Less investment expenses	(1,728)
Total additions	417,410
Deductions	-
Net increase in net position	417,410
Net position restricted for other postemployment benefits, beginning	1,083,783
Net position restricted for other postemployment benefits, ending	$ 1,501,193

See accompanying notes to basic financial statements.

1. Summary of Significant Accounting Policies

Roanoke County Public Schools (School Division) was established in 1870 to provide educational opportunities to the residents of the County of Roanoke, Virginia (County). The accounting policies of the School Division conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the more significant policies.

Financial Reporting Entity

Roanoke County Public Schools is a political subdivision of the Commonwealth of Virginia (Commonwealth) that operates sixteen elementary schools, five middle schools, five high schools, and one specialty center. The members of the School Board are elected by the citizens of their magisterial district to serve four-year terms. The School Board is responsible for setting the educational policies of the School Division and employs a superintendent to implement the School Board's policies. The mission of the School Division is to provide a safe, nurturing, and engaging environment in which students are empowered by knowledge, skills, and experiences to thrive as tomorrow's leaders, workforce, and citizens.

The School Division is a component unit of the County because it is fiscally dependent on the County as operations are funded significantly by transfers from the County's General Fund. Specifically, the County Board of Supervisors approves the School Division's budget, levies the necessary taxes to finance operations, and issues debt on behalf of the School Division. During the current year, the County provided $71,514,710 of operating support and $2,467,371 of capital support to the School Division and made debt service payments of $12,199,858 on behalf of the School Division.

Financial Reporting Model

GAAP establishes accounting and financial reporting standards for general purpose external financial reporting by state and local governments. The School Division's basic financial statements include the Management's Discussion and Analysis (MD&A), the Basic Financial Statements, and related footnotes.

Management's Discussion and Analysis – GAAP requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of Management's Discussion and Analysis. This analysis is like what the private sector provides in its annual reports.

Government-wide Financial Statements – These statements report on all activities of the School Division, except for the fiduciary funds.

The ***Statement of Net Position*** is designed to display the financial position of the School Division on the accrual basis of accounting. This approach incorporates capital assets and long-term liabilities. The School Division's net position is presented in three categories: net investment in capital assets, restricted, and unrestricted.

The ***Statement of Activities*** is designed to demonstrate the degree to which the direct expenses of a given function are offset by program revenues. *Direct Expenses* are those that are clearly identifiable with a specific function. *Program Revenues* include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues which are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which the School Division's functions are self-financing or draw from the general revenues of the School Division.

Fund Financial Statements – These statements provide information about the School Division's funds, including its fiduciary funds, each of which is considered a separate accounting entity. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All the School Division's funds are considered major governmental funds.

The following is a brief description of the specific funds used by the School Division:

Governmental Funds account for expendable financial resources. The individual major governmental funds are:

- The *General Fund* is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund.

- The *Grant Fund* is a special revenue fund used to account for proceeds of grants restricted for specific purposes. The primary source of revenue includes grants from the Federal government (Individuals with Disabilities Education Act and Every Student Succeeds Act) and the Commonwealth of Virginia.

- The *Nutrition Fund* is a special revenue fund used to account for proceeds of the nutrition program, which are legally restricted to the operation of the nutrition program. The primary source of revenue includes the Federal reimbursements for meals served through the National School Lunch Program and the School Breakfast Program and from sales of meals served that do not qualify for the Federal programs.

- The *Student Activity Fund* is a special revenue fund used to account for extracurricular student activities, including, but not limited to, entertainment, athletic contests, club dues, vending machine proceeds that are not deposited in the school nutrition program account, and from any and all activities of the school involving personnel, students, or property.

- The *Capital Projects Fund* is used to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by the General Fund. The primary source of revenue includes year-end carryover surplus and transfers from the County of Roanoke, Virginia.

Proprietary Funds account for operations that are financed in a manner like private business enterprises. The individual proprietary funds are:

- *The Internal Service Funds* account for employee health, dental, and risk management and are provided to other departments on a cost-reimbursement basis. The primary source of revenue are premiums paid by employees and other funds.

Fiduciary Funds account for assets held either by a trustee or by the School Division in an agency capacity. The individual fiduciary fund is:

- *The OPEB Trust Fund* was created in fiscal year 2012 to account for assets held for and costs of other postemployment benefits.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting**.** *Measurement focus* indicates the type of resources being measured, such as economic resources or current financial resources. The *basis of accounting* determines when transactions or events are reported in the financial statements.

Government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when earned, regardless of the timing of the related cash flows. Grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met. Expenses are recognized when liabilities are incurred, regardless of the timing of related cash flows.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions are when services are provided and used. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental Fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis of accounting*. Revenues are recognized when they become susceptible to accrual; that is when they become both measurable and available to finance expenditures of the current period. Grant and other reimbursement-based revenues are recognized in the fiscal year in which all eligibility requirements have been satisfied. All other revenue items are considered measurable and available if collected within 30 days after year-end. Expenditures are recorded when liability is incurred, except for compensated absences and capital lease obligations, which are recognized as expenditures only when payment is due.

As a result of the different measurement focus and basis of accounting used in preparing the government-wide statements versus the governmental fund financial statements, a reconciliation between the government-wide and fund financial statements is necessary. The reconciliations are presented immediately following the fund financial statements. As part of the reconciliation process, non-departmental indirect expenditures are allocated to functional expenses based on a percent of functional expenses. Some functions classified under support services include expenses that are, in essence, indirect expenses of instructional functions. However, the School Division does not allocate those indirect expenses to the instructional program.

Proprietary Fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. These statements distinguish operating from nonoperating revenues and expenses wherein operating revenues and expenses generally result from providing services in connection with the proprietary fund's principal ongoing operations. Specifically, operating revenues include charges to departments, employees, and students for insurance premiums and operating expenses include insurance claims and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating.

When both restricted and unrestricted resources are available for use, it is the School Division's policy to use restricted resources first, then unrestricted resources, as they are needed.

Fiduciary Fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. However, the agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

ACCOUNTING POLICIES

Budgetary Process – Demonstrating compliance with the legally adopted budget is an important component of a government's accountability to the public. The School Division and many other governments revise their original budgets over the course of the year for a variety of reasons. The School Division adopts annual budgets for the General Fund, Grant Fund, Capital Projects Fund, and Nutrition Fund. Additional budgets for the Capital Projects Fund are approved by the School Board during the fiscal year as funding is identified and designated for capital projects.

Cash and Cash Equivalents – The School Division's cash and cash equivalents are comprised of cash on hand, demand deposits and short-term investments with original maturities of three months or less. Student Activity Fund cash and cash equivalents are maintained by school principals.

Deposits and Investments – All non-fiduciary and non-Student Activity Fund money of the School Division are deposited with the County Treasurer in a pool of bank accounts and are used to purchase investments which are specifically allocated to the appropriate funds. Short-term investments are stated at cost (which approximates fair value) or at quoted market prices for all debt securities.

Each fund with monies deposited in the pooled accounts has an equity interest therein. Interest earned is allocated based on average monthly balance. Monies that are legally required to be maintained individually, such as trust balances and contractor escrows, are deposited and maintained in individual segregated bank accounts. The OPEB trust fund's other pooled funds represent cash and investments held by the Virginia Pooled OPEB Trust Fund (OPEB Trust Fund) sponsored by the Virginia Municipal League and the Virginia Association of Counties (VML/VACo).

Accounts Receivable – Accounts receivable consist of amounts due from self-insurance prescription rebates, facility rentals, refunds, interest, and other various immaterial amounts due for fiscal year 2021. All accounts are deemed collectible.

Due from Other Governments – Revenue from specific-purpose Federal, State, and other grants, which are provided to fund specific program expenditures, is recognized at the time the specific program expenditures are incurred and have met all eligibility requirements for reimbursement. Revenue from general-purpose grants is recognized in the period to which the grant applies.

Interfund Balances and Transfers – In the governmental funds' financial statements, receivables and payables resulting from interfund loans are referred to as due to or due from other funds. These amounts are eliminated in the government-wide Statement of Net Position.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flow of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in the proprietary funds. A large increase in interfund transfers occurred due to the implementation of Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities." The Student Activity Fund collect revenues from parents on behalf of the School Board and makes certain purchases of instructional materials which are reimbursed by the other funds.

Inventory – General Fund inventories consist of fuel and vehicle parts and are offset by nonspendable fund balance. Fuel inventory is valued at cost using the first-in first-out method, while vehicle parts are valued

at cost using the average cost method. Nutrition fund inventories consist of USDA Commodities, purchased food, and other supplies used to serve meals and are offset by committed fund balance. These inventories are valued at cost using the first-in first-out method. The cost of all inventories is recorded as expenditures when consumed rather than purchased.

Capital Assets – Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the School Division as assets with an initial individual cost of more than $5,000 and an estimated useful life exceeding three years. Such assets are recorded at historical cost if purchased or estimated historical cost if constructed. Donated capital assets are reported at acquisition value at the time received. The School Division includes the cost of certain intangible assets with a definite life in the appropriate asset class.

Land and construction in progress are not depreciated. The other property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings	40 years
Building improvements	10 years
Furniture and equipment	3 – 20 years

Major additions, including those that significantly prolong a capital asset's economic life or expand usefulness, are capitalized. Normal repairs that merely maintain the asset in its present condition are recorded as expenditures and are not capitalized.

According to the *Code of Virginia*, when a local government incurs a financial obligation payable over more than one fiscal year to fund an acquisition, construction, or improvement of public school property, the local government acquires title to the school property as a tenant in common with the local school board for the term of the financial obligation. For financial reporting purposes, the local government may report the school property and related financial obligation. At the time the financial obligation is paid in full, the net value of the school property is transferred to the school board as program revenue and expense on the government-wide financial statements for the School Division and County, respectively.

Deferred Outflows of Resources – This represents a consumption of net position that applies to a future period when the expense will be recognized. In the government-wide statement, amounts relate to the Pension Plan, Health Insurance Credit Program, Group Life Insurance Program, and the Other Postemployment Benefits Plan. The amount includes changes in assumptions, the net difference between projected and actual experience, changes in proportion and differences between employer contributions and proportionate share of contributions, and the employer contributions subsequent to the measurement date for these benefits. Changes in deferred outflows of resources, except contributions subsequent to the measurement date, are amortized over the remaining service life of all plan participants.

Compensated Absences – The School Division has a policy to allow the accumulation and vesting of limited amounts of vacation and sick leave. Amounts of such leave are accrued when earned in the government-wide financial statements. A liability for these amounts, including the related social security and Medicare tax withholdings, is reported in the governmental funds when the amounts are due for payment as a result of employee resignations and retirements.

Pollution and Remediation – Upon the demolition or renovation of aged school buildings, ceiling and floor tiles containing asbestos are removed and abated in accordance with Federal regulations promulgated by the Environmental Protection Agency. A pollution and remediation obligation is recognized as a payable upon commencement of such projects and the costs are recognized when incurred.

Pension Plan – The Virginia Retirement System (VRS) Teacher Employee Retirement Plan (Teacher Plan) is a multiple employer, cost-sharing plan. The VRS Political Subdivision Retirement Plan (Non-Professional Plan) is a multi-employer, agent plan. Defined benefit pension plan contributions are actuarially determined and consist of current service costs and amortization of the unfunded accrued liability.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Plan and Non-Professional Plan and the additions to/deductions from the Teacher Plan's and Non-Professional Plan's net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Health Insurance Credit Program – The VRS Teacher Employee (Teacher Plan) Health Insurance Credit Program is a multiple employer, cost-sharing plan. The VRS Political Subdivision (Non-Professional Plan) Health Insurance Credit Program is a multi-employer, agent plan. The Health Insurance Credit Program was established pursuant to §51.1-1400 et seq. of the *Code of Virginia*, as amended, and provides the authority under which benefit terms are established or may be amended. The Health Insurance Credit Program is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers.

For purposes of measuring the net Health Insurance Credit Program OPEB liability, deferred outflows of resources and deferred inflows of resources related to the Health Insurance Credit Program OPEB, and the Health Insurance Credit Program OPEB expense, information about the fiduciary net position of the Health Insurance Credit Program; and the additions to/deductions from the Health Insurance Credit Program's net fiduciary position have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Group Life Insurance Program – The VRS Group Life Insurance Program is a multiple employer, cost-sharing plan. It provides coverage to state employees, teachers, and employees of participating political subdivisions. The Group Life Insurance Program was established pursuant to §51.1-500 et seq. of the *Code of Virginia*, as amended, and provides the authority under which benefit terms are established or may be amended. The Group Life Insurance Program is a defined benefit plan that provides a basic group life insurance benefit for employees of participating employers.

For purposes of measuring the net Group Life Insurance Program OPEB liability, deferred outflows of resources and deferred inflows of resources related to the Group Life Insurance Program OPEB, and the Group Life Insurance Program OPEB expense, information about the fiduciary net position of the VRS Group Life Insurance Program; and the additions to/deductions from the VRS Group Life Insurance Program's net fiduciary position have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits Plan – The School Division participates in an other postemployment benefits plan through a single-employer defined benefit plan. The benefits are set by the School Board and subject to change through board action.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the Retiree

Medical Plan, and additions to/deductions from the fiduciary net position, the School Division recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Deferred Inflows of Resources – When an asset is recorded in governmental fund financial statements, but the revenue is not available, it is reported as a deferred inflow of resources until it becomes available. In the government-wide statement, amounts relate to the Pension Plan, Health Insurance Credit Program, Group Life Insurance Program, and the Other Postemployment Benefits Plan. The amount includes changes in assumptions, the net difference between projected and actual experience, the net difference between projected and actual investment earnings, and changes in proportion and differences between employer contributions and proportionate share of contributions. Changes in deferred inflows of resources are amortized over the remaining service life of all plan participants.

In the governmental fund statement, sales tax revenues collected in August are included in total due from other governments and since the availability criterion of 30 days has not been met, it is recorded as a deferred inflow of resources rather than as a revenue.

Debt Service – The School Division makes payments to the County to fund a portion of the principal and interest for tenancy in common assets and to fund future capital needs.

Encumbrances – The School Division uses encumbrance accounting, wherein purchase orders, contracts, and other commitments are recorded to reserve the applicable appropriation. Encumbrances outstanding at year-end represent the estimated amount of expenditures if unperformed contracts and open purchase orders in process are completed. Funding for all encumbrances lapses at year-end and re-appropriation is required by the County Board of Supervisors except for capital project fund encumbrances.

Net Position – Net position represents the difference between assets plus deferred outflows and liabilities plus deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation and related capital leases. Net position is reported as restricted when there are external restrictions imposed by grantors or laws or regulations of other governments. The School Division applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balances – In the governmental funds' financial statements, fund balances have been classified to reflect the limitations and restrictions placed on the respective funds in accordance with the provisions of GAAP as follows:

- *Nonspendable Fund Balance* – This amount cannot be spent because it is either not in spendable form or it is legally or contractually required to be maintained intact. The School Division has inventory balances at year-end that are nonspendable.

- *Restricted Fund Balance* – This amount is subject to externally imposed regulations on the spending for a specific purpose and includes an emergency contingency and grant balances restricted by the grant agencies for specified purposes. The emergency contingency was authorized by the County Board of Supervisors statute. In accordance with School Board policy, up to $2,000,000 will be reserved for unexpected revenue shortfalls, unplanned significant expenditure increases, and

emergency appropriations. The balance will be replenished with the next available year-end funds from school operations.

- *Committed Fund Balance* – This amount can only be used for specific purposes as imposed or rescinded by formal appropriation of the School Board, which is the highest level of decision-making authority. The School Board has adopted board policies on the use of year-end balances for capital in the General Fund and the unspent balances at year-end in the Capital Projects Fund.

- *Assigned Fund Balance* – This amount is constrained by the government's intent to be used for specific purposes but is neither restricted nor committed. The School Division has assigned fund balance to liquidate outstanding encumbrances at year-end. As part of the annual budget appropriation, the School Board authorizes the assignment of year-end balance to outstanding encumbrances. The School Board has not authorized any officer to make assignments of fund balance.

- *Unassigned Fund Balance* – This amount has no spending restrictions under any of the preceding four classifications. The School Division has no unassigned fund balance at year-end.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the School Division policy considers restricted amounts to have been spent first. In addition, when an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balance is available, the School Division policy considers fund balances to be exhausted in the order listed.

Use of Estimates – Management of the School Division has made a number of estimates and assumptions relating to the reporting of assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, expenses/expenditures, and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with GAAP. Actual results could differ from these estimates.

COIVID-19 Impact – On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus. By March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.



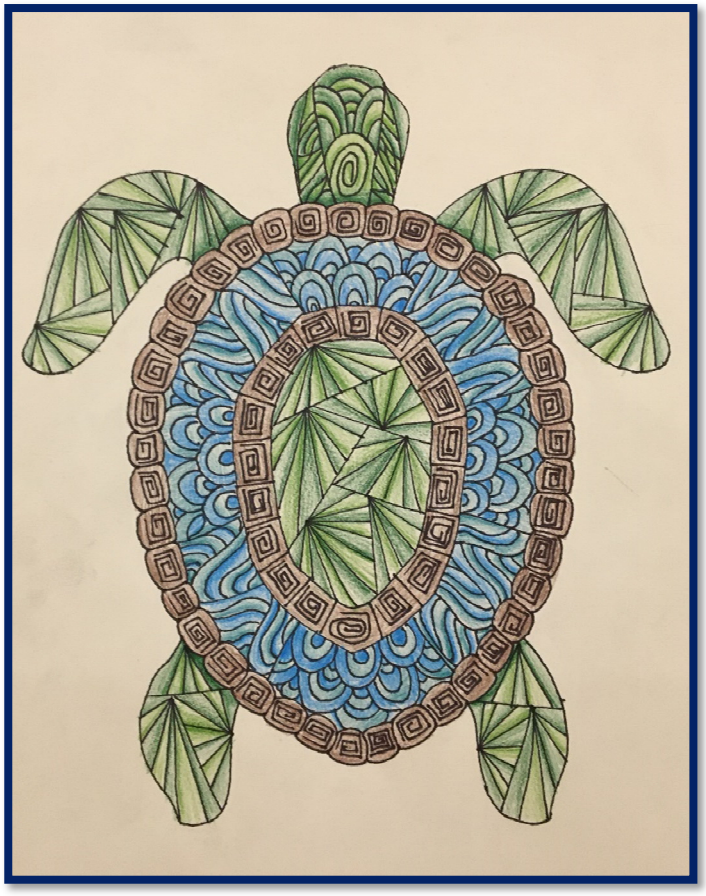
Also, during March 2020 Governor Ralph Northam issued stay-at-home and social distancing orders to slow the transmission of the virus and allow hospitals the capacity to manage critical patients. Immediately, brick-and-mortar businesses closed to comply with these orders. Similar directives occurred around the world and, the economy took a swift downturn to recession levels that come second only to the Great Depression of 1929-1939.

By May 2020 the Governor began easing certain restrictions imposed due to the pandemic. School systems across the nation were faced with unprecedented demands to return to in-person teaching for the 2021 school year, while complying with continued social distancing requirements. To implement back-to-school plans schools systems incurred unusual one-time set up costs to create a socially distant environment and/or a remote learning plan.

Initially, planning for the 2021 school year there were expectations the State and local funding would decline due to the economy. As such, the 2021 budget was revised downward by $6.2 million to reflect these expectations. Fortunately, the federal government issued the following grants to help support school systems across the nation:

- March 2020 – Coronavirus Aid, Relief, and Economic Security Act (CARES) provided $2.2 trillion in economic stimulus.
- December 2020 – Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) provided an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund.
- March 2021 – the American Rescue Plan Act (ARPA) provided $1.9 trillion and included $122 billion for the Elementary and Secondary School Emergency Relief to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students.

Although the School Division has received grant awards from each of these acts, there are other residual effects of the economic shift due to the pandemic still present and will continue to be concerns, including difficulty retaining and recruiting employees at all levels and supply chain issues for products from laptops to food served.



New Accounting Pronouncements – The following accounting pronouncements became effective and have been implemented by the School System in fiscal year 2021. Unless otherwise noted, the adoption of these statements had no material effect on the School System's financial statements.

The GASB issued Statement No. 84, *Fiduciary Activities* in January 2017. This Statement establishes standards of accounting and financial reporting for fiduciary activities. Roanoke County Public Schools' Student Activity Fund has historically been reported as a stand-alone cash-basis audited financial report. The total balance was reported in the Annual Comprehensive Financial Report as a fiduciary fund, separate from all other funds. With the implementation of Statement No. 84, the Student Activity Fund was incorporated in the Annual Comprehensive Financial Report as a special revenue fund and reported as part of total governmental funds. The Student Activity Fund was reported on the modified accrual basis of accounting. The impact of this statement is incorporated in Exhibits A, B, C, E, L, M, and O and Note 16

2. Deposits and Investments

The County maintains a cash and investment pool that is available for use by all County funds and by the School Division. The carrying value of the School Division's share of deposits and investments as of June 30, 2021 is as follows:

	Governmental Activities	Governmental Funds	Internal Service Funds	Fiduciary Funds	Total Funds
Cash and cash equivalents	$ 28,932,622	$ 18,803,664	$ 10,128,958	$ -	$ 28,932,622
Investments	9,837,729	9,837,729	-	-	9,837,729
Other pooled funds	-	-	-	1,501,193	1,501,193
	$ 38,770,351	$ 28,641,393	$ 10,128,958	$ 1,501,193	$ 40,271,544

The investment in other pooled funds categorizes its investments within the fair value hierarchy established by general accepted accounting principles. A government is permitted in certain circumstances to establish the fair value of an investment that does not have a readily determinable fair value by using the Net Asset Value (NAV) per share (or its equivalent) of the investment. Investments in the pooled funds are valued using the NAV per share, which is determined by dividing the total value of the pooled funds by the number of outstanding shares. The NAV per share changes with the value of the underlying investments in the pooled funds. Generally, participants may redeem their investment at the end of a calendar quarter upon 90 days written notice.

The fair value and maturity of the School Division's share of deposits and investments as of June 30, 2021 is as follows:

		Original Investment Maturity		
	Credit Rating	< 1 year	1-2 years	Fair Value/NAV
Demand and time deposits	N/A	$ 5,523,024	$ -	$ 5,523,024
Money market mutual funds	AAAm	12,262,935	-	12,262,935
Virginia LGIP	AAAm	11,146,663	-	11,146,663
Federal agency bonds and notes	AAA	-	9,837,729	9,837,729
Investment in other pooled funds	N/A	1,501,193	-	1,501,193
		$ 30,433,815	$ 9,837,729	$ 40,271,544

Fair Value – The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The School Division has the following recurring fair value measurements as of June 30, 2021:

	Level 1	Level 2	Level 3	Total
Debt Securities				
U.S. governmental bonds and notes	$ -	$ 9,837,729	$ -	$ 9,837,729
	$ -	$ 9,837,729	$ -	$ 9,837,729

Debt securities classified in Level 2 of the fair value hierarchy are valued using matrix technique pricing.

Deposits and Credit Risk – Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (Act) §2.2-4400 et. seq. of the *Code of Virginia*. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board.

Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

The Virginia Local Government Investment Pool (LGIP) is administered by the Treasury Board pursuant to §2.2-4600 through §2.2-4606 of the *Code of Virginia*. The Treasury Board has delegated the management of the LGIP to the State Treasurer. The fair value of the County's position in the LGIP is the same as the value of the pool shares measured at amortized cost.

Investments and Credit Risk – In accordance with the *Code of Virginia* and other applicable laws, including regulations, the County's investment policy (Policy) limits credit risk by restricting authorized investments to the following: bonds, notes and other direct obligations of the United States; bonds, notes, and other direct obligations of the Commonwealth of Virginia or political subdivisions thereof; bonds and other obligations issued, guaranteed or assumed by the International Bank for Reconstruction and Development and the Asian Development Bank; prime quality commercial paper; certificates of deposits; bankers' acceptances; repurchase agreements; and money market funds. The Policy requires that commercial paper have a minimum Standard & Poor's (S&P) rating (or Moody's equivalent) of A-1.

The OPEB Trust Fund is established as an investment vehicle for participating employers to accumulate assets to fund OPEB. Plan assets are usually in the form of stocks, bonds, and other classes of investments, that have been segregated and restricted in a trust, in which (a) contributions to the plan are irrevocable, (b) assets are dedicated to providing benefits to retirees and their beneficiaries, and (c) assets are legally protected from creditors of the employer or plan administrator, for the payment of benefits in accordance with the terms of the plan.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. The Policy establishes limitations on portfolio composition, both by investment type and by issuer, in order to control concentration of credit risk. The maximum percentage of the portfolio permitted in each eligible security with the limit to any one issuer is as follows:

U.S. Treasury Obligations	70%
U.S. Treasury Agency Securities and Instrumentalities of Government Sponsored Corporations	80%
Bankers' Acceptance with no more than 25% with any one institution and a maximum of 10% in any one issuance	40%
Repurchase Agreement Overnight with no more than 20% with any one institution	70%
Repurchase Agreement Two or more nights with no more than 20% with any one institution	25%
Certificate of Deposit with Commercial Banks with no more than 45% with any one institution	100%
Certificate of Deposit with Savings and Loan Associations with no more than $100,000 with any one institution	10%
Commercial Paper with no more than 35% with any one institution and a maximum of 10% or $1 million dollars in any one issuance	35%
Local Government Investment Pool	75%

As of June 30, 2021, the portion of the County and School Division's portfolio, excluding the LGIP, Virginia State Non-Arbitrage Program (SNAP), interest-earning investment contract and investment in other pooled funds held by fiduciary agents, and U.S. Government guaranteed obligations, that exceeds 5% of the total portfolio is as follows:

Issuer	% of Portfolio
Federal Farm Credit Bank	22.53%

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the depositor will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The Policy requires that all investment securities purchased by the County or held as collateral on deposits or investments shall be held by the County or by a third-party custodial agent who may not otherwise be counterparty to the investment transaction. As of June 30, 2021, with the exception of the LOSAP funds, all of the County's investments are held by the County or in a bank's trust department in the County's name.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Policy requires maturity scheduling be timed to anticipated need and scheduled to coincide with projected cash flow needs. All funds shall be considered short-term except those reserved for capital projects and prepayment funds being held for debt retirement. As of June 30, 2021, the School Division had investments totaling $1,991,301 with a maturity greater than 24 months.

3. Due from Other Governments

Amounts due from other governments as of June 30, 2021 are as follows:

	Total Governmental Activities	General	Grant	Nutrition	Total Governmental Funds	Total Internal Service Funds
Federal	$ 7,011,083	$ 399,452	$ 6,514,039	$ 97,592	$ 7,011,083	$ -
State	2,380,883	2,287,435	2,140	-	2,289,575	91,308
	$ 9,391,966	$ 2,686,887	$ 6,516,179	$ 97,592	$ 9,300,658	$ 91,308

A significant portion of amounts due to the General Fund is attributed to the State sales tax due to the School Division from the Commonwealth of Virginia. The Virginia Retail Sales and Use Tax Act require one and one-eighth of every 5¢ collected in State sales tax to be distributed to school divisions on the basis of school-age population. Other amounts include the Federal E-rate reimbursement, which assists schools in obtaining affordable telecommunications and information services, and Medicaid receipts.

Amounts due to the Grant Fund are attributed primarily to the Individuals with Disabilities Education Act (IDEA) and the Elementary and Secondary Education Act Titles I, II, and III Federal grants. IDEA is designed to ensure that all school age handicapped children are provided a free, appropriate public education. Titles I, II, and III programs enhance the instruction for disadvantaged children. In addition, $3,236,303 is attributed to the COVID-19 federal grants awarded to the school division to help respond to the pandemic.

Amounts due to the Internal Service Funds include health and dental insurance premiums due from Virginia Retirement Systems.

4. Interfund Balances and Transfers

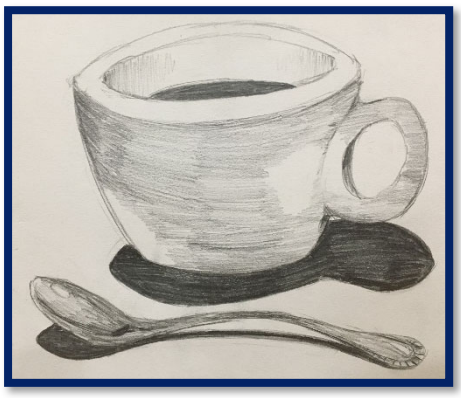
An interfund balance for a temporary loan as of June 30, 2021 includes $5,960,757 due from the Grant Fund to the General Fund to cover negative cash resulting from a timing difference between grant reimbursement receipts and expenditures. Other balances due from the General and Grant Funds to the Student Activity Fund represent reimbursements for spending. All balances have subsequently been repaid.

		Due From			
		General	Grant	Student Activity	Total
Due To	General	$ -	$ 5,960,757	$ 37,560	$ 5,998,317
	Student Activity	6,967	29,839	-	36,806
	Total	$ 6,967	$ 5,990,596	$ 37,560	$ 6,035,123

Interfund transfers for the year ended June 30, 2021 were as follows:

		Transfers In				
		General	Nutrition	Student Activity	Capital Projects	Totals
Transfers Out	General	$ -	$ 144,376	$ 1,183,385	$ 1,620,000	$ 2,947,761
	Grant	-	-	279,581	-	279,581
	Nutrition	-	-	66	-	66
	Student Activity	1,054,882	111	-	-	1,054,993
	Capital Projects	-	-	30,272	-	30,272
	Internal Service	2,682,560	-	-	-	2,682,560
	Totals	$ 3,737,442	$ 144,487	$ 1,493,304	$ 1,620,000	$ 6,995,233

Transfers were used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the primary government as debt service payments become due, (3) use restricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (4) properly recognize activity between all other funds and the Student Activity Fund. The Student Activity Fund collect revenues from parents on behalf of the School Board and makes certain purchases of instructional materials which are reimbursed by the other funds.



5. Capital Assets

The School Division's capital asset activity for the year ended June 30, 2021 was as follows:

	Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021
Capital assets, nondepreciable:				
Land	$ 5,683,473	$ -	$ -	$ 5,683,473
Construction in progress	9,225,872	3,172,417	(11,499,412)	898,877
Capital assets, nondepreciable	14,909,345	3,172,417	(11,499,412)	6,582,350
Capital assets, depreciable:				
Buildings and improvements	92,879,915	10,957,584	-	103,837,499
Furniture and equipment	42,885,069	837,027	(793,681)	42,928,415
Capital assets, depreciable	135,764,984	11,794,611	(793,681)	146,765,914
Accumulated depreciation:				
Buildings and improvements	(60,639,040)	(2,919,913)	-	(63,558,953)
Furniture and equipment	(32,884,204)	(3,307,021)	793,681	(35,397,544)
Accumulated depreciation	(93,523,244)	(6,226,934)	793,681	(98,956,497)
Capital assets, depreciable, net	42,241,740	5,567,677	-	47,809,417
Capital assets, net	$ 57,151,085	$ 8,740,094	$(11,499,412)	$ 54,391,767

Depreciation expense charged to function/program activities for the year ended June 30, 2021 was as follows:

Instruction	$ 4,486,423
Administration	315,368
Transportation	404,611
Operations and maintenance	949,279
Nutrition	71,253
	$ 6,226,934

As of June 30, 2021, the County's government-wide financial statements included school capital assets and related debt outstanding of $213,944,562 and $74,515,490, respectively, related to tenancy in common assets.

6. Operating Lease

The School Division has a lease agreement for technology equipment. Each agreement is for a five-year term and is subject to approval of available funds on an annual basis. Under the lease agreement, the School Division pays annual rent, which was $3,362,128 for year ended June 30, 2021. The future minimum operating lease commitments as of June 30, 2021 are as follows:

	Total
June 30, 2022	$ 2,960,030
June 30, 2023	$ 2,422,832
June 30, 2024	$ 1,933,092
June 30, 2025	$ 564,697

7. Unearned and Unavailable Revenues

Unearned revenues as of June 30, 2021 are as follows:

	Total Governmental Activities	General	Grants	Nutrition	Total Governmental Funds
Other revenue	$ 768,469	$ 35	$ 535,378	$ 233,056	$ 768,469
Unearned Revenues	$ 768,469	$ 35	$ 535,378	$ 233,056	$ 768,469

Unearned charges for services include prepayments on student and adult meal accounts. Unearned other revenue includes grant and other state revenue collected in June before legal and contractual requirements have been met (available but unearned).

Unavailable revenues as of June 30, 2021 are $869,382 and include June sales taxes received in August.



8. Long-Term Liabilities

The change in the School Division's long-term liabilities for the year ended June 30, 2021 was as follows:

	Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021	Due Within One Year
Claims payable	$ 2,280,036	$ 14,996,350	$ (15,330,957)	$ 1,945,429	$ 1,412,722
Compensated absences	2,642,055	4,817,951	(4,739,356)	2,720,650	817,262
Net pension liability	122,684,133	39,574,713	(27,149,832)	135,109,014	-
Net OPEB liability provided by VRS	18,809,967	3,079,584	(2,576,205)	19,313,346	-
Net OPEB liability provided by RCPS	10,223,547	1,242,100	(5,674,677)	5,790,970	-
	$ 156,639,738	$ 63,710,698	$ (55,471,027)	$ 164,879,409	$ 2,229,984

The Internal Service Fund is used to liquidate the long-term liabilities for claims payables and net OPEB liabilities, while the General Fund is used to liquidate the long-term liabilities for compensated absences and net pension liability.

9. Risk Management



The School Division is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; the health of and injuries to employees; and natural disasters. The School Division maintains self-insured Internal Service Funds for health insurance benefits, and workers' compensation claims. The School Division believes it is more cost effective to manage certain risks internally rather than purchase commercial insurance.

Health Insurance – The School Division established a self-insured health insurance program on July 1, 1990. A reinsurance policy limits the School Division's liability on each claim to $200,000. Premiums are paid into the Internal Service Fund from all other funds and school employees. They are based upon claims experience, stop-loss insurance costs, and administrative costs. Interfund premiums are based upon the employees within each fund enrolled in the plan. As of June 30, 2021, incurred but not yet reported claims for the School Division are estimated to be $1,160,429.

Risk Management – The School Division established a self-insured workers' compensation program on July 1, 1990. A reinsurance policy limited the School Division's liability on each claim. Subsequently on July 1, 2015, the School Division ended the self-insured status and joined the Virginia Association of Counties Group Self-Insurance Risk Pool, which limits the School Division's liability on each claim $200,000. Premiums are paid into the Internal Service Fund from the General Fund and the Nutrition Fund relative to the employees in each fund. They are based upon the claims experience and administrative costs. As of June 30, 2021, the School Division has $785,000 of accrued liabilities based upon an actuarial estimate and net cash reserves of $1,196,606 for workers' compensation.

Unpaid claims For the Health Insurance and Risk Management funds are included as claims payable on the Statement of Net Position. Changes in the balances of claims payable liability during the past two years were as follows:

	Health Insurance	Risk Management	Total
Unpaid claims, June 30, 2019	$ 1,600,823	$ 748,000	$ 2,348,823
Incurred claims*	15,108,067	111,671	15,219,738
Claim payments	(15,285,854)	(2,671)	(15,288,525)
Unpaid claims, June 30, 2020	1,423,036	857,000	2,280,036
Incurred claims*	14,770,573	225,777	14,996,350
Claim payments	(15,033,180)	(297,777)	(15,330,957)
Unpaid claims, June 30, 2021	$ 1,160,429	$ 785,000	$ 1,945,429

*Incurred claims includes claims incurred but not reported and changes in estimates.

The School Division carries commercial property, casualty, and auto insurance, surety bonds, fiduciary insurance, and dental insurance. There were no significant changes in the coverage levels of these policies this year. In the past three fiscal years, settled claims have not exceeded any of these commercial policy limits.

10. Pension Plan

Plan Description – All full-time, salaried permanent professional employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan (Teacher Plan) upon employment. All full-time, salaried permanent non-professional employees of the School Division are automatically covered by the VRS Political Subdivision Retirement Plan (Non-Professional Plan) upon employment.

These plans are administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the *Code of Virginia*, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

The System administers three different benefit structures for covered employees – Plan 1, Plan 2, and Hybrid. Each of these benefits structures has different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are set out in the following table.

RETIREMENT PLAN PROVISIONS BY PLAN STRUCTURE

PLAN 1	PLAN 2	HYBRID PLAN
About the Plans		
Plan 1 is a defined benefit plan. The retirement benefit is based on a member's age, service credit and average final compensation at retirement using a formula.	Plan 2 is a defined benefit plan. The retirement benefit is based on a member's age, service credit and average final compensation at retirement using a formula.	The Hybrid Plan combines the features of a defined benefit plan and a defined contribution plan. • The defined benefit is based on a member's age, service credit and average final compensation at retirement using a formula. • The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions. • In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.

PLAN 1	PLAN 2	HYBRID PLAN
Eligible Members		
Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013, and they have not taken a refund. **Hybrid Opt-In Election** VRS non-hazardous duty-covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Plan during a special election window held January 1 - April 30, 2014. The Hybrid Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014. If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Plan. Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan, and remain as Plan 1 or ORP.	Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013. **Hybrid Opt-In Election** Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Plan during a special election window held January 1 - April 30, 2014. The Hybrid Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014. If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Plan. Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan, and remain as Plan 2 or ORP.	Employees are in the Hybrid Plan if their membership date is on or after January 1, 2014. This includes: • School division employees • Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1 - April 30, 2014; the plan's effective date for opt-in members was July 1, 2014. **Non-Eligible Members* Some employees are not eligible to participate in the Hybrid Retirement Plan. They include: • Political subdivision employees who are covered by enhanced benefits for hazardous duty employees Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.
Retirement Contributions		
Employees contribute 5% of their compensation each month to their member contribution account through a pretax salary reduction. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.	Same as Plan 1.	A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.

PLAN 1	PLAN 2	HYBRID PLAN
Service Credit		
Service credit includes active service. Members earn service credit for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional service credit the member was granted. A member's total service credit is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.	Same as Plan 1.	**Defined Benefit Component** Service credit includes active service. Members earn service credit for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional service credit the member was granted. A member's total service credit is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit. **Defined Contribution Component** Service credit is used to determine vesting for the employer contribution portion of the plan.
Vesting		
Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of service credit. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund. Members are always 100% vested in the contributions that they make.	Same as Plan 1.	**Defined Benefit Component** Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of service credit. Plan 1 or Plan 2 members with at least five years (60 months) of service credit who opted into the Hybrid Plan remain vested in the defined benefit component. **Defined Contribution Component** Vesting is the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan. Members are always 100% vested in the contributions that they make.

		Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service. • After two years, a member is 50% vested and may withdraw 50% of employer contributions. • After three years, a member is 75% vested and may withdraw 75% of employer contributions. • After four or more years, a member is 100% vested and may withdraw 100% of employer contributions. Distributions not required, except as governed by law.
The basic benefit is determined using the average final compensation, service credit and plan multiplier. An early retirement reduction is applied to this amount if the member is retiring with a reduced benefit. In cases where the member has elected an optional form of retirement payment, an option factor specific to the option chosen is then applied.	Same as Plan 1.	**Defined Benefit Component** Same as Plan 1. **Defined Contribution Component** The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.
Average Final Compensation		
A member's average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.	A member's average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.	Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.
Service Retirement Multiplier		
The retirement multiplier is a factor used in the formula to determine a final retirement benefit.	Same as Plan 1 for service earned, purchased, or granted prior to January 1, 2013.	**Defined Benefit Component** The retirement multiplier for members is 1.00%.

PLAN 1	PLAN 2	HYBRID PLAN
The retirement multiplier for members is 1.70%	The retirement multiplier for members is 1.65% for service credit earned, purchased, or granted on or after January 1, 2013.	For members that opted into the Hybrid Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans. **Defined Contribution Component** Not applicable.
Normal Retirement Age		
Age 65.	Normal Social Security retirement age.	**Defined Benefit Component** Same as Plan 2. **Defined Contribution Component** Members are eligible to receive distributions upon leaving employment, subject to restrictions.
Earliest Unreduced Retirement Eligibility		
Age 65 with at least five years (60 months) of service credit or at age 50 with at least 30 years of service credit.	Normal Social Security retirement age with at least five years (60 months) of service credit or when their age and service equal 90.	**Defined Benefit Component** Normal Social Security retirement age and have at least five years (60 months) of service credit or when their age and service equal 90. **Defined Contribution Component** Members are eligible to receive distributions upon leaving employment, subject to restrictions.
Earliest Reduced Retirement Eligibility		
Age 55 with at least five years (60 months) of service credit or age 50 with at least 10 years of service credit	Age 60 with at least five years (60 months) of service credit.	**Defined Benefit Component** Age 60 with at least five years (60 months) of service credit **Defined Contribution Component** Members are eligible to receive distributions upon leaving employment, subject to restrictions.
Cost-of-Living Adjustment (COLA) in Retirement		
The COLA matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%.	The COLA matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%.	**Defined Benefit Component** Same as Plan 2. **Defined Contribution Component** Not applicable.

PLAN 1	PLAN 2	HYBRID PLAN
Eligibility For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of service credit, the COLA will go into effect on July 1 after one full calendar year from the retirement date. For members who retire with a reduced benefit and who have less than 20 years of service credit, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.	**Eligibility** Same as Plan 1.	**Eligibility** Same as Plan 1.
Exceptions to COLA Effective Dates The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances: • The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013. • The member retires on disability. • The member retires directly from short-term or long-term disability. • The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program. • The member dies in service and the member's survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins.	**Exceptions to COLA Effective Dates** Same as Plan 1.	**Exceptions to COLA Effective Dates** Same as Plan 1.

PLAN 1	PLAN 2	HYBRID PLAN
Disability Coverage		
Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.70% on all service, regardless of when it was earned, purchased, or granted.	Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.	Employees of school divisions (including Plan 1 and Plan 2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides an employer-paid comparable program for its members. Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.
Purchase of Prior Service		
Members may be eligible to purchase service from previous public employment, active-duty military service, an eligible period of leave or VRS refunded service as service credit in their plan. Prior service credit counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. Members also may be eligible to purchase periods of leave without pay.	Same as Plan 1.	**Defined Benefit Component** Same as Plan 1, with the following exceptions: • Hybrid Plan members are ineligible for ported service. **Defined Contribution Component** Not applicable.

Pension Plan Data – The System issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for the plans administered by VRS. A copy of the 2020 VRS ACFR may be downloaded from the VRS website at https://www.varetire.org/pdf/publications/2020-annual-report.pdf , or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Employees Covered by Benefit Terms – As of the June 30, 2019 actuarial valuation the following employees in the Non-Professional Plan were covered by the benefit terms of the pension plan:

Inactive members or their beneficiaries currently receiving benefits.....	431
Inactive members:	
Vested inactive members.....	111
Non-vested inactive members.....	167
Active elsewhere in VRS.....	93
Total inactive members	371
Active members.....	86
Total covered employees	888

Contributions – The contribution requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Prior to July 1, 2012 the full 5.00% member contribution was assumed by the School Division.

The School Division's contractually required employer contribution rates for the year ended June 30, 2021 were 16.62% and 2.09% of covered employee compensation for the Teacher and Non-Professional Plans, respectively. These rates were based on actuarially determined rates from actuarial valuations as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

For the years ended June 30, 2020 and June 30, 2021, the actual contribution rates and total amount contributed to the pension plan from the School Division were as follows:

	Teacher Plan		Non-Professional Plan	
	Contractually Required Rate	Amount of Contribution	Contractually Required Rate	Amount of Contribution
For the Year Ended June 30, 2020	15.68%	$ 12,283,727	1.92%	$ 56,224
For the Year Ended June 30, 2021	16.62%	13,245,307	2.09%	45,833

Pension Liabilities – At June 30, 2021, the School Division reported a liability of $134,718,026 for its proportionate share of the Teacher Plan net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020. The School Division's proportion of the net pension liability was based on the School Division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2020, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the School Division's proportion was 0.92573% as compared to 0.93221% at June 30, 2019.

At June 30, 2021, the School Division reported a net pension liability of $390,988 for the Non-Professional Plan. The Net pension liability is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020.

Change in Pension Liability Non-Professional Plan	Total Pension Liability	Fiduciary Net Position	Net Pension (Asset) Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2019	$ 33,386,925	$ 34,180,297	$ (793,372)
Changes for the year:			
Service cost	295,894	-	295,894
Interest	2,163,509	-	2,163,509
Difference between expected and actual experience	(471,339)	-	(471,339)
Contributions - employer	-	47,759	(47,759)
Contributions - member	-	145,004	(145,004)
Net investment income	-	635,055	(635,055)
Benefit payments, including refunds of contributions	(2,669,867)	(2,669,867)	-
Administrative expense	-	(23,385)	23,385
Other	-	(729)	729
Net changes	(681,803)	(1,866,163)	1,184,360
Balances at June 30, 2020	$ 32,705,122	$ 32,314,134	$ 390,988



Pension Expense (Benefit) – For the year ended June 30, 2021, the School Division recognized pension expense (benefit) of $14,350,604 and $(22,367) in the Teacher and Non-Professional Plans, respectively. Since there was a change in proportionate share between measurement dates in the Teacher Plan, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2021, the School Division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Teacher Plan		Non-Professional Plan
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ -	$ 7,896,553	$ -
Change in assumptions	10,246,798	-	-
Net difference between projected and actual earnings on plan investments	9,196,195	-	966,462
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,147,988	3,976,691	-
Employer contributions subsequent to the measurement date	13,245,307	-	45,833
Total	$ 33,836,288	$ 11,873,244	$ 1,012,295

$13,245,307 and $45,833 reported as deferred outflows of resources related to pensions resulting from the School Division's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022, for the Teacher and Non-Professional Plans, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Teacher Plan	Non-Professional Plan
For the Year Ended June 30, 2022	$ (414,975)	$ (5,539)
For the Year Ended June 30, 2023	2,738,605	312,371
For the Year Ended June 30, 2024	3,517,067	342,091
For the Year Ended June 30, 2025	3,070,518	317,539
For the Year Ended June 30, 2026	(193,478)	-
	$ 8,717,737	$ 966,462

Payable to the Pension Plan – At June 30, 2021, the Teacher and Non-Professional Plans reported payables of $207,910 and $3,052, respectively, for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

Actuarial Assumptions – The total pension liability for both the Teacher and Non-Professional Plans were based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.50%
Salary increases, including inflation	3.50% to 5.95% for Teacher Plan 3.50% to 5.35% for Non-Professional Plan
Investment rate of return	6.75%, net of pension plan investment expense, including inflation*

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

Mortality rates for Teacher Plan

Pre-Retirement	RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020.
Post-Retirement	RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males 1.0% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 75 and 2.0% increase compounded from ages 75 to 90.
Post-Disablement	RP-2014 Disability Mortality Rates projected with Scale BB to 2020; 115% of rates for males and females.

Mortality rates for Non-Professional Retirement Plan – 15% of deaths are assumed to be service related

Pre-Retirement	RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.
Post-Retirement	RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.
Post-Disablement	RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2019 valuation for both the Teacher and Non-Professional Plans were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019.

Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates	Updated to a more current mortality table – RP-2014 projected to 2020 (pre-retirement, post-retirement healthy, and disabled)
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience for Teacher Plan Lowered rates for Non-Professional Plan
Salary Scale	No change
Discount Rate	Decrease rate from 7.00% to 6.75%

Net Pension Liability – The net pension liability is calculated separately for each school division and represents that particular school division's total pension liability determined in accordance with GAAP, less that school division's fiduciary net position. As of June 30, 2021, net pension liability amounts for the School Division's participation in the Teacher Plan is as follows:

	Teacher Plan
Total Pension Liability	$ 472,139,471
Plan Fiduciary Net Position	337,421,445
School Division's Net Pension Liability	$ 134,718,026
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	71.47%

The total pension liability is calculated by the System's actuary, and each school division's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System's notes to the financial statements and required supplementary information.

Pension Plan Fiduciary Net Position – Detailed information about the Teacher Plan's fiduciary net position is available in the separately issued VRS 2020 ACFR, which was previously referenced.

Discount Rate – The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2020, the rate contributed by the school divisions for the Teacher Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2020 on, school divisions are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return – The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

		Long-Term Expected Rate of Return	
Asset Class (Strategy)	Target Allocation	Arithmetic	Weighted Average
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
Multi-Asset Public Strategies	6.00%	3.04%	0.18%
Private Investment Partnership	3.00%	6.49%	0.19%
Total	100.00%		4.64%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.14%

*The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. The VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation. More recent capital market assumptions compiled for the 2020 actuarial valuations, provide a median return of 6.81%.

Sensitivity of the School Division's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the School Division's net pension liability for the Teacher Plan (proportionate share) and Non-Professional Plan using the discount rate of 6.75%, as well as what it would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1.00% Decrease (5.75%)	Current Rate (6.75%)	1.00% Increase (7.75%)
Teacher Plan	$ 197,661,600	$ 134,718,026	$ 82,655,733
Non-Professional Plan	$ 3,563,996	$ 390,988	$ (2,330,709)

11. Other Postemployment Benefits (OPEB) – VRS

Health Credit Program Plan Description – All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee (Teacher Plan) Health Insurance Credit Program (Health Credit Program). All full-time, salaried permanent (professional) employees of participating political subdivisions are automatically covered by the VRS Political Subdivision (Non-Professional Plan) Health Insurance Credit Program (Health Credit Program). These plans are administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

Members of the Health Credit Program earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The health insurance credit is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

Group Life Program Plan Description – All full-time, salaried permanent employees of the state agencies, teachers and employees of participating political subdivisions are automatically covered by the VRS Group Life Insurance Program (Group Life Program) upon employment. These plans are administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic Group Life Insurance benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional Group Life Insurance Program. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the Group Life Insurance Program OPEB.

The specific information for the Health Credit and the Group Life Programs, including eligibility, coverage, and benefits for each program are set out in the following table.

OPEB PLAN PROVISIONS BY PLAN STRUCTURE

Health Credit Program		Group Life Program
Teacher Plan	**Non-Professional Plan**	**Both**
Eligible Members		
The Health Credit Program was established July 1, 1993, for retired Teacher Employees covered under VRS who retire with at least 15 years of service credit.	The Health Credit Program was established July 1, 1993, for retired political subdivision employees of employers who elect the benefit and who retire with at least 15 years of service credit.	The Group Life Program was established July 1, 1960, for state employees, teachers and employees of political subdivisions that elect the program.

Health Credit Program		Group Life Program
Teacher Plan	**Non-Professional Plan**	**Both**
Eligible employees are enrolled automatically upon employment. They include: • Full-time permanent (professional) salaried employees of public school divisions covered under VRS.	Eligible employees are enrolled automatically upon employment. They include: • Full-time permanent salaried employees of the participating political subdivision who are covered under VRS.	Basic group life insurance coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.
Benefit Amounts		
The Health Credit Program provides the following benefits for eligible employees. **At Retirement** For Teacher and other professional school employees who retire with at least 15 years of service credit, the monthly benefit is $4.00 per year of service per month with no cap on the benefit amount. **Disability Retirement** For Teacher and other professional school employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is either: • $4.00 per month, multiplied by twice the amount of service credit, or • $4.00 per month, multiplied by the amount of service earned had the employee been active until age 60, whichever is lower.	The Health Credit Program provides the following benefits for eligible employees. **At Retirement** For employees who retire, the monthly benefit is $1.50 per year of service per month with a maximum benefit of $45.00 per month. **Disability Retirement** For employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is $45.00 per month.	The benefits payable under the Group Life Program have several components. **Natural Death Benefit** The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. **Accidental Death Benefit** The accidental death benefit is double the natural death benefit. **Other Benefit Provisions** In addition to the basic natural and accidental death benefits, the program provides additional benefits provided under specific circumstances. These include: • Accidental dismemberment benefit • Safety belt benefit • Repatriation benefit • Felonious assault benefit • Accelerated death benefit option
Program Notes		
The monthly Health Insurance Credit benefit cannot exceed the individual premium amount. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the health insurance credit as a retiree.	The monthly Health Insurance Credit benefit cannot exceed the individual premium amount. No Health Insurance Credit for premiums paid and qualified under LODA; however, the employee may receive the credit for premiums paid for other qualified health plans.	**Reduction in Benefit Amounts** The benefit amounts provided to members covered under the Group Life Program are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on

Health Credit Program		Group Life Program
Teacher Plan	**Non-Professional Plan**	**Both**
	Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the Health Insurance Credit as a retiree.	each subsequent January 1 until it reaches 25% of its original value. **Minimum Benefit Amount and Cost-of-Living Adjustment (COLA)** For covered members with at least 30 years of service credit, there is a minimum benefit payable under the Group Life Program. The minimum benefit was set at $8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for COLA was $8,616 effective June 30, 2021.

OPEB Plan Data – The System issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for the Health Care and Group Life programs administered by VRS. A copy of the 2020 VRS ACFR may be downloaded from the VRS website at https://www.varetire.org/Pdf/Publications/2020-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Health Credit Program Employees Covered by Benefit Terms – As of the June 30, 2019 actuarial valuation the following employees in the Non-Professional Plan were covered by the benefit terms of the plan:

Inactive members or their beneficiaries currently receiving benefits.....	-
Inactive members:	
Vested inactive members.....	-
Non-vested inactive members.....	-
Active elsewhere in VRS.....	-
Total inactive members	-
Active members.....	86
Total covered employees	86

Health Credit Program Contributions – The contribution requirement for active employees is governed by §51.1-1401(E) of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly.

Each school division's contractually required employer contribution rate for the year ended June 30, 2021, was 1.21% and 1.44% of covered employee compensation for the Teacher and Non-Professional Plans, respectively. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

For the years ended June 30, 2020 and June 30, 2021, the actual contribution rates and total amount contributed to the Health Credit Program from the School Division were as follows:

	Health Credit Program			
	Teacher Plan		Non-Professional Plan	
	Contractually Required Rate	Amount of Contribution	Contractually Required Rate	Amount of Contribution
For the Year Ended June 30, 2020	1.20%	$ 963,455	NA	NA
For the Year Ended June 30, 2021	1.21%	991,342	1.44%	42,267

Group Life Program Contributions – The contribution requirements are governed by §51.1-506 and §51.1-508 of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly.

The total rate for the Group Life Program was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% X 60%) and the employer component was 0.54% (1.34% X 40%). Although not required, the School Division elected to pay the employee component, which is separate from the contractually required employer component. Each employer's contractually required employer contribution rate for the year ended June 30, 2021 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

For the years ended June 30, 2020 and June 30, 2021, the actual contribution rates and total amount contributed to the Group Life Program from the School Division were as follows:

	Group Life Program				
	Teacher Plan		Non-Professional Plan		Total
	Contractually Required Rate	Amount of Contribution	Contractually Required Rate	Amount of Contribution	Amount of Contribution
Paid on behalf of employee	0.79%	$ 632,324	0.79%	$ 23,912	$ 656,236
Contractually required contribution	0.52%	416,199	0.52%	15,739	431,938
For the Year Ended June 30, 2020	1.31%	$ 1,048,523	1.31%	$ 39,651	$ 1,088,174
Paid on behalf of employee	0.80%	$ 657,947	0.80%	$ 23,481	$ 681,428
Contractually required contribution	0.54%	444,099	0.54%	15,850	459,949
For the Year Ended June 30, 2021	1.34%	$ 1,102,046	1.34%	$ 39,331	$ 1,141,377

Health Credit Program Liabilities – At June 30, 2021, the School Division reported $11,960,329 for its proportionate share of the Teacher Plan Health Credit Program Net OPEB Liability. The Teacher Plan Health Credit Program Net OPEB Liability was measured as of June 30, 2020 and the Teacher Plan Health Credit Program total OPEB liability used to calculate the Teacher Plan Health Credit Program Net OPEB Liability was determined by an actuarial valuation performed as of June 30, 2019 and rolled forward to the measurement date of June 30, 2020. The School Division's proportion of the Teacher Plan Health Credit Program Net OPEB Liability was based on the School Division's actuarially determined employer contributions to the Teacher Plan Health Credit Program OPEB plan for the year ended June 30, 2020,

relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the School Division's proportion of the Health Credit Program was 0.91684% as compared to 0.92539% at June 30, 2019.

At June 20, 2021, the School Division reported $610,084 for its Non-Professional Plan Health Credit Program OPEB liability. The School Division's net Non-Professional Plan Health Credit Program OPEB liability was measured as of June 30, 2020. The total Non-Professional Plan Health Credit Program OPEB liability was determined by an actuarial valuation performed as of June 30, 2019, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Change in Non-Professional Plan Health Credit Program Liability

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2019	$ -	$ -	$ -
Changes for the year:			
Benefit changes	(610,084)	-	(610,084)
Net changes	(610,084)	-	(610,084)
Balances at June 30, 2020	$ (610,084)	$ -	$ (610,084)

Group Life Program Liabilities – At June 30, 2021, the School Division reported $6,497,448 and $245,485 for its proportionate share of the Group Life Program Net OPEB Liability for teachers and non-professional employees, respectively. The Group Life Program Net OPEB Liability was measured as of June 30, 2021 and the Group Life Program total OPEB liability used to calculate the Group Life Program Net OPEB Liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to the measurement date of June 30, 2020. The covered employer's proportion of the Group Life Program Net OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Program for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the participating employer's proportion was 0.38934% and 0.01471% for teachers and non-professional employees, respectively, as compared to 0.39603% and 0.01544% for teachers and non-professional employees, respectively, at June 30, 2019.

Health Credit Program Expense – For the year ended June 30, 2021, the School Division recognized Health Credit Program OPEB expense of $932,913 and $610,084 for the Teacher Plan and Non-Professional Plan, respectively Since there was a change in proportionate share between measurement dates a portion of the Heath Credit Program and Group Life Program Net OPEB expense was related to deferred amounts from changes in proportion.

Group Life Program Expense – For the year ended June 30, 2021, the School Division recognized Group Life Program OPEB expense (benefit) of $222,146 and $3,661 for teachers and non-professional employees, respectively. Since there was a change in proportionate share between measurement dates a portion of the Heath Credit Program and Group Life Program OPEB expense was related to deferred amounts from changes in proportion.

Health Credit Program Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2021, the School Division reported deferred outflows of resources and deferred inflows from the following sources:

	Health Credit Program			
	Teacher Plan		Non-Professional Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 159,724	$ -	$ -
Change in assumptions	236,439	65,348	-	-
Net difference between projected and actual earnings on plan investments	53,003	-	-	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	149,438	505,975	-	-
Employer contributions subsequent to the measurement date	991,342	-	42,267	-
Total	$ 1,430,222	$ 731,047	$ 42,267	$ -

$991,342 and $42,267 of deferred outflows of resources resulting from the School Division's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022 for the Teacher Plan and Non-Professional Plan, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB programs will be recognized in OPEB expense as follows:

	Health Credit Program	
	Teacher Plan	Non-Professional Plan
For the Year Ended June 30, 2022	$ (46,561)	$ -
For the Year Ended June 30, 2023	(41,307)	-
For the Year Ended June 30, 2024	(43,068)	-
For the Year Ended June 30, 2025	(53,390)	-
For the Year Ended June 30, 2026	(61,525)	-
Thereafter	(46,316)	-
	$ (292,167)	$ -



Group Life Program Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2021, the School Division reported deferred outflows of resources and deferred inflows from the following sources:

	Group Life Program			
	Teacher Plan		Non-Professional Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 416,751	$ 58,359	$ 15,746	$ 2,205
Change in assumptions	324,947	135,670	12,277	5,126
Net difference between projected and actual earnings on plan investments	195,178	-	7,374	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	94,146	291,940	-	24,866
Employer contributions subsequent to the measurement date	444,099	-	15,850	-
Total	$ 1,475,121	$ 485,969	$ 51,247	$ 32,197

$444,099, and $15,850 of deferred outflows of resources resulting from the School Division's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021 for Teacher Plan and Non-Professional Plan, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB programs will be recognized in OPEB expense as follows:

	Group Life Program	
	Teacher Plan	Non-Professional Plan
For the Year Ended June 30, 2022	$ 72,237	$ (2,003)
For the Year Ended June 30, 2023	127,356	79
For the Year Ended June 30, 2024	156,527	2,720
For the Year Ended June 30, 2025	160,717	3,413
For the Year Ended June 30, 2026	28,277	(739)
Thereafter	(61)	(270)
	$ 545,053	$ 3,200

Health Credit Program Payable – At June 30, 2021, the Teacher Plan and Non-Professional Plan reported payables of $15,397 and $2,955, respectively, for the outstanding amount of contributions to the OPEB plans required for the year ended June 30, 2021.

Group Life Program Payable – At June 30, 2021, the Teacher Plan and Non-Professional Plan reported payables of $17,075 and $2,750, respectively, for the outstanding amount of contributions to the OPEB plans required for the year ended June 30, 2021. Of these payables, $6,881 and $1,108 for the Teacher Plan and Non-Professional Plan represent the required employer contribution. The difference is the employee component the School Division elected to pay on behalf of the employee.

Actuarial Assumptions – The total OPEB liability for the Health Credit Program and Group Life Program was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.50%
Salary increases, including inflation	3.50% to 5.95% for Teacher Plans 3.50% to 5.35% Non-Professional Plans
Investment rate of return	6.75%, net of pension plan investment expense, including inflation*

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GAAP purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of OPEB liabilities.

Mortality rates for Teacher Plans

Pre-Retirement	RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.
Post-Retirement	RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1.0% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.
Post-Disablement	RP-2014 Disability Mortality Rates projected with scale BB to 2020; 115% of rates for males and females.

Mortality rates Non-Professional Plans

Pre-Retirement	RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with Scale BB to 2020; males 95% of rates; females 105% of rates.
Post-Retirement	RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.
Post-Disablement	RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019.

Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates	Updated to a more current mortality table – RP-2014 projected to 2020 (pre-retirement, post-retirement healthy, and disabled)
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service (Teacher Plans) Adjusted termination rates to better fit experience at each age and service (Non-Professional Plans)
Disability Rates	Adjusted rates to better match experience (Teacher Plans) Lowered disability rates (Non-Professional Plans)
Salary Scale	No change
Discount Rate	Decrease rate from 7.00% to 6.75%

Net Liability – The net OPEB liability (NOL) is calculated separately for each school division and represents that particular division's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2020, NOL amounts for the School Division's participation in the OPEB Plans is as follows:

	Health Credit Program	Group Life Program	
	Teacher Plan	Teacher Plan	Non-Professional Plan
Total OPEB Liability	$ 13,282,028	$ 13,720,102	$ 518,371
Fiduciary Net Position	1,321,699	7,222,654	272,886
Net OPEB Liability	$ 11,960,329	$ 6,497,448	$ 245,485
Fiduciary Net Position as a Percentage of Total OPEB Liability	9.95%	52.64%	52.64%

The total OPEB liability is calculated by the System's actuary, and each school division's fiduciary net position is reported in the System's financial statements. The net OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Fiduciary Net Position – Detailed information about the OPEB Plan's fiduciary net position is available in the separately issued VRS 2020 ACFR, which was previously referenced.

Discount Rate The discount rate used to measure the total Health Credit Program and Group Life Program liabilities was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2020, the rate contributed by the school divisions for the Teacher Plans will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2020 on, school divisions are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Health Credit Program's and Group Life Program's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Health Credit Program and Group Life Program liabilities.

Long-Term Expected Rate of Return – The long-term expected rate of return on VRS System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of VRS System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

		Long-Term Expected Rate of Return	
Asset Class (Strategy)	Target Allocation	Arithmetic	Weighted Average
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
Multi-Asset Public Strategies	6.00%	3.04%	0.18%
Private Investment Partnership	3.00%	6.49%	0.19%
Total	100.00%		4.64%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.14%

*The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. The VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation. More recent capital market assumptions compiled for the 2020 actuarial valuations, provide a median return of 6.81%.

Sensitivity of the School Division's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate – The following presents the School Division's proportionate share of the Net OPEB liability using the discount rate of 6.75%, as well as what the School Division's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

School System's proportionate share of the OPEB Liability

	1.00% Decrease (5.75%)	Current Rate (6.75%)	1.00% Increase (7.75%)
Health Credit Program: Teacher Plan	$ 13,388,341	$ 11,960,329	$ 10,746,622
Health Credit Program: Non-Professional Plan	661,811	610,084	564,650
Group Life Program: Teacher Plan	8,541,393	6,497,448	4,837,572
Group Life Program: Non-Professional Plan	322,709	245,485	182,772

12. Other Postemployment Benefits Plan – RCPS (Employer Recognition of the OPEB Plan)

Plan Description – The School Division administers and sponsors a single-employer defined benefit healthcare plan (Retiree Medical Plan). Employees are eligible for this benefit if they retire after age 55 with at least 10 years of service and 12 months enrollment in the School Division's self-insured health insurance program. Information for the June 30, 2021 School Division Retiree Medical Plan balances are based on the June 30, 2020 actuarial valuation with a measurement date of June 30, 2020.

The School Division participates in the OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The OPEB Trust Fund issues a separate report, which can be obtained by requesting a copy from the plan administrator, Virginia Municipal League (VML) at P.O. Box 12164, Richmond, VA 23241.

Benefits Provided – The School Division contributes up to $2,500 per year towards the total medical premium for each eligible retiree for up to five years after retiring under the Employee Extended Work Plan. In addition, the total retiree medical premium is calculated as a blended rate based on the medical claims of all active and retired participants resulting in an implicit subsidy that benefits the retiree with a lower cost medical premium.

All health care benefits are provided through the School Division's self-insured health insurance program. The benefit levels are the same as those provided to active employees. Benefits include general inpatient and outpatient medical services, mental, nervous and substance abuse care, vision care, and prescriptions. Once a retiree reaches age 65, retirees are removed from the plan.

The benefits, employee contributions, and employer contributions are governed by School Board policy and can be amended through School Board action.

Employees Covered by Benefit Terms – As of the valuation and measurement date of June 30, 2021, the following employees were covered by the benefit terms in the Retiree Medical Plan:

Inactive employees or beneficiaries currently receiving benefits.....	71
Active employees.....	1,445
Total covered employees	1,516

Contributions – The Retiree Medical Plan is funded through member and employer contributions. Plan members receiving benefits contribute monthly premiums towards the cost of the health insurance depending on the coverage selected (single, single plus dependent, single plus spouse, or family).

For the year ended June 30, 2021, the School Division's average contribution rate was .81% of covered employee payroll. The total amount contributed was $664,473. This rate was based on the actuarially determined rate from the actuarial valuation performed as of June 30, 2020.

Net OPEB Liability – At June 30, 2021, the Retiree Medical Plan reported a net OPEB liability of $5,790,970. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of June 30, 2020.

Change in OPEB Liability	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2019	$ 11,186,267	$ 962,720	$ 10,223,547
Changes for the year:			
Service cost	889,124	-	889,124
Interest	351,384	-	351,384
Changes of assumptions	(3,877,843)	-	(3,877,843)
Difference between expected and actual experience	(1,101,996)		(1,101,996)
Contributions - employer	-	664,473	(664,473)
Net investment income	-	30,365	(30,365)
Benefit payments, including refunds of contributions	(572,183)	(572,183)	-
Administrative expense	-	(1,592)	1,592
Net changes	(4,311,514)	121,063	(4,432,577)
Balances at June 30, 2020	$ 6,874,753	$ 1,083,783	$ 5,790,970

OPEB Expense – For the year ended June 30, 2021, the School Division recognized OPEB expense of $172,801.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2021, the School Division reported deferred outflows of resources and deferred inflows of resources related to the Retiree Medical Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,415,792
Net difference between projected and actual earnings on plan investments	43,876	-
Changes in assumptions	-	5,181,356
Employer contributions subsequent to the measurement date	673,705	-
Total	$ 717,581	$ 7,597,148

$673,705 of deferred outflows of resources resulting from the School Division's contributions subsequent to the measurement date were recognized as a reduction of the OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended June 30, 2021	$ (1,339,355)
For the Year Ended June 30, 2022	(1,332,933)
For the Year Ended June 30, 2023	(1,330,787)
For the Year Ended June 30, 2024	(1,336,933)
For the Year Ended June 30, 2025	(553,315)
Thereafter	(1,659,949)
	$ (7,553,272)

Actuarial Assumptions – The total OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial market value method and the following assumptions:

Inflation	2.50% per annum
Discount rate	7.50% as of June 30, 2020 per annum
Salary increases	3.50% per annum plus a step-rate/promotional component based on the VRS actuarial valuation as of June 30, 2019
Investment rate of return	7.50% per annum
Medical cost trend rate	8.00% graded down to 5.00% over 8 years beginning in 2021.
Mortality rates	
Professionals	SOA Pub-2010 Teacher Headcount Weighted Mortality Table fully generational using Scale MP-2019
Non-Professionals	SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2019
Surviving Spouses	SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2019
Disable Retirees	SOA Pub-2010 Non-Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2019

The following changes were made to the actuarial assumptions and methods effective June 30, 2020:

- The percentage of health care coverage election rate was updated from 42.5% to 60%.
- The morality assumptions were updated from the RP-2000 to the SOA Pub-2010.
- The payroll growth was updated from a flat 2.00% annually to follow the most recent tables provided in the VRS actuarial report as of June 30, 2020.
- Retirement rates have been updated to follow the most recent tables provided in the VRS actuarial valuation as of June 30, 2019, including a distinction between Plan 1 and Plan 2/Hybrid members following the VRS tables.
- Termination rates and disability rates have been updated to follow the most recent tables provided in the VRS actuarial valuation as of June 30, 2019.
- Health care trend rates have been updated from an initial rate of 7.5% decreasing by 0.25% annually to an ultimate rate of 5.0% to an initial rate of 8.0% decreasing by 0.5% annually down to an ultimate rate of 4.5%.
- Spousal coverage election rate has been updated from 8.8% to 15%.
- The discount rate has been updated as of June 30, 2020 (measurement date) based on the long term rate of return information for the Trust's target investment policy provided by the Virginia Pooled OPEB Trust Fund CAFR as of June 30, 2020. The discount rate is 2.98% as of July 1, 2019 and 7.50% as of June 30, 2020 for accounting disclosure purposes.

Net OPEB Liability – The net OPEB liability (NOL) for the Retiree Medical Plan represents its total OPEB liability calculated by the actuary in accordance with GASB Statement No. 74 less the fiduciary net position. As of June 30, 2021, NOL amounts are as follows:

Total OPEB Liability	$ 6,874,753
Fiduciary Net Position	1,083,783
Net OPEB Liability	$ 5,790,970
Fiduciary Net Position as a Percentage of Total OPEB Liability	15.76%

Long-Term Expected Rate of Return – The long-term expected rate of return on Retiree Medical Plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

		Long-Term Expected Rate of Return	
Asset Class (Strategy)	Target Allocation	Arithmetic	Weighted Average
Large Cap Equity (Domestic)	26.00%	11.01%	2.86%
Small Cap Equity (Domestic)	10.00%	12.27%	1.23%
International Equity (Developed)	13.00%	11.99%	1.56%
Emerging Markets	5.00%	13.28%	0.66%
Private Equity	5.00%	13.64%	0.68%
Core Bonds	7.00%	6.22%	0.44%
Core Plus	14.00%	6.49%	0.91%
Diversified Hedge Funds	10.00%	9.74%	0.97%
Private Core Real Estate	5.00%	9.39%	0.47%
Private Value Add Real Estate	2.00%	10.63%	0.21%
Commodities	3.00%	5.66%	0.17%
Total	100.00%		10.16%
		Inflation	3.48%
	*Expected arithmetic nominal return		13.64%

Benefits will be financed through a combination of accumulated trust funds and on a pay as you go basis until sufficient funds are accumulated in the OPEB trust. Therefore, the discount rate of 7.50% used to measure the total OPEB liability is based on the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2020.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the Retiree Medical Plan's net OPEB liability using the discount rate of 7.5%, as well as what it would be if it were calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:

	1.00% Decrease (6.5%)	Current Rate (7.5%)	1.00% Increase (8.5%)
Net OPEB Liability	$6,239,057	$5,790,970	$5,369,491

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate – The following presents the Retiree Medical Plan's net OPEB liability using the health care cost rate of 8.0% decreasing to 4.5% over 10 years, as well as what it would be if it were calculated using a healthcare cost rate that is one percentage point lower (7.00% decreasing to 3.5% over 10 years) or one percentage point higher (9.0% decreasing to 5.5% over 10 years) than the current rate:

	1.00% Decrease (7% grading to 3.5% over 10 years)	Current Rate (8% grading to 4.5% over 10 years)	1.00% Increase (9% grading to 5.5% over 10 years)
Net OPEB Liability	$5,263,464	$5,790,970	$6,404,407

13. Other Postemployment Benefits Plan – RCPS (Retiree Medical Plan Disclosures)

The GASB issued Statement 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans,* in June 2015. This GASB Statement requires the School Division to report extensive note disclosures and required supplementary information (RSI) about the Retiree Medical Plan since the plan does not issue a separate financial report. Information for these required disclosures and RSI are based on the June 30, 2021 actuarial valuation with measurement date of June 30, 2021. Given this, the information for the Retiree Medical Plan below is one year subsequent to the required Employer Disclosures of the Plan as recognized in the Statement of Net Position and discussed in Note 12.

Employees Covered by Benefit Terms – As of the valuation date of June 30, 2021 and measurement date of June 30, 2021, the following employees were covered by the benefit terms in the Retiree Medical Plan:

Inactive employees or beneficiaries currently receiving benefits.....	71
Active employees.....	1,445
Total covered employees	1,516

Contributions – As of the valuation date of June 30, 2021 and a measurement date of June 30, 2021, the School Division's average contribution rate was 0.82% of covered employee payroll. The total amount contributed was $673,705.

Net OPEB Liability – As of the valuation date of June 30, 2021 and a measurement date of June 30, 2021, the Retiree Medical Plan reported a net OPEB liability of $5,163,187.

Change in OPEB Liability	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2020	$ 6,874,753	$ 1,083,783	$ 5,790,970
Changes for the year:			
Service cost	298,947	-	298,947
Interest	516,619	-	516,619
Difference between expected and actual experience	(444,524)	-	(444,524)
Contributions - employer	-	673,705	(673,705)
Net investment income	-	326,848	(326,848)
Benefit payments, including refunds of contributions	(581,415)	(581,415)	-
Administrative expense	-	(1,728)	1,728
Net changes	(210,373)	417,410	(627,783)
Balances at June 30, 2021	$ 6,664,380	$ 1,501,193	$ 5,163,187

Net OPEB Expense – For the valuation date of June 30, 2021 and measurement date ended June 30, 2021, the School Division recognized OPEB expense of $695,536.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – As of the valuation date of June 30, 2021 and a measurement date of June 30, 2021, the School Division reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 39,406	$ 2,338,400
Change in assumptions	-	4,316,889
Net difference between projected and actual earnings on plan investments	-	195,931
Total	$ 39,406	$ 6,851,220

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended June 30, 2022	$ (1,421,790)
For the Year Ended June 30, 2023	(1,419,644)
For the Year Ended June 30, 2024	(1,425,790)
For the Year Ended June 30, 2025	(642,172)
For the Year Ended June 30, 2026	(593,726)
Thereafter	(1,308,692)
	$ (6,811,814)

Actuarial Assumptions – The total OPEB liability was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial market value method and the following assumptions:

Inflation	2.50% per annum
Discount rate	7.50% as of June 30, 2021 per annum
Salary increases	3.50% per annum plus a step-rate/promotional component based on the VRS actuarial valuation as of June 30, 2021
Investment rate of return	7.50% per annum
Medical cost trend rate	7.50% graded down to 4.5% over 7 years beginning in 2022.
<u>Mortality rates</u>	
Professionals	SOA Pub-2010 Teacher Headcount Weighted Mortality Table fully generational using Scale MP-2019
Non-Professionals	SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2019
Surviving Spouses	SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2019
Disable Retirees	SOA Pub-2010 Non-Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2019

The following changes were made to the actuarial assumptions and methods effective June 30, 2021:

- Health care trend rates have been updated from 8.00% graded down to 5.0% over 8 years beginning in 2021 to 7.50% graded down to 4.5% over 7 years beginning in 2022.

Net OPEB Liability – The net OPEB liability (NOL) for the Retiree Medical Plan represents its total OPEB liability calculated by the actuary in accordance with GASB Statement No. 74 less the fiduciary net position. As of the valuation date of June 30, 2021 and measurement date of June 30, 2021, NOL amounts are as follows:

Total OPEB Liability	$ 6,664,380
Fiduciary Net Position	1,501,193
Net OPEB Liability	$ 5,163,187
Fiduciary Net Position as a Percentage of Total OPEB Liability	22.53%

Long-Term Expected Rate of Return – The long-term expected rate of return on Retiree Medical Plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

		Long-Term Expected Rate of Return	
Asset Class (Strategy)	Target Allocation	Arithmetic	Weighted Average
Large Cap Equity (Domestic)	26.00%	7.15%	1.86%
Small Cap Equity (Domestic)	10.00%	8.44%	0.84%
International Equity (Developed)	13.00%	7.94%	1.03%
Emerging Markets	5.00%	9.09%	0.45%
Private Equity	5.00%	10.40%	0.52%
Core Bonds	7.00%	2.58%	0.18%
Core Plus	14.00%	2.86%	0.40%
Diversified Hedge Funds	6.00%	5.72%	0.34%
Private Core Real Estate	10.00%	6.66%	0.67%
Private Value Add Real Estate	4.00%	3.26%	0.13%
Total	100.00%		6.43%
		Inflation	2.75%
		*Expected arithmetic nominal return	9.18%

Benefits will be financed through a combination of accumulated trust funds and on a pay as you go basis until sufficient funds are accumulated in the OPEB trust. Therefore, the discount rate of 7.50% used to measure the total OPEB liability is based on the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2021.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the Retiree Medical Plan's net OPEB liability using the discount rate of 7.5%, as well as what it would be if it were calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:

	1.00% Decrease (6.5%)	Current Rate (7.5%)	1.00% Increase (8.5%)
Net OPEB Liability	$5,597,805	$5,163,187	$4,754,166

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate – The following presents the Retiree Medical Plan's net OPEB liability using the health care cost rate of 7.5% decreasing to 4.5% over 10 years, as well as what it would be if it were calculated using a healthcare cost rate that is one percentage point lower (6.5% decreasing to 3.5% over 10 years) or one percentage point higher (8.5% decreasing to 5.5% over 10 years) than the current rate:

	1.00% Decrease 6.5% grading to 3.5% over 10 years)	Current Rate (7.5% grading to 4.5% over 10 years)	1.00% Increase (8.5% grading to 5.5% over 10 years)
Net OPEB Liability	$4,604,203	$5,163,187	$5,815,324

14. Commitments, Contingencies, and Other

Construction Commitments – The School Division has active construction projects as of June 30, 2021 with commitments with construction contractors as follows:

	Spent to Date	Remaining Contract
William Byrd High Building Renovation	$ 814,214	$ 5,747,123
	$ 814,214	$ 5,747,123

The William Byrd High Building Renovation includes amounts funded out of School Funds; the commitments related to the bond funds are included in the County ACFR.

Grant Funds – The School Division participates in a Federal award programs, which are subject to audit annually in accordance with the provisions of the Uniform Guidance. These programs are also potentially subject to financial and compliance audits by the grantors or their representatives. Such audits could lead to requests for reimbursements to the grantor agencies in the event any expenditure was to be disallowed under terms of the grants. Based on prior experience, the School Division's management believes such disallowances, if any, would be immaterial.

Encumbrances – The School Division has open purchase orders in its governmental funds as of June 30, 2021 as follows:

Fund Balance	General	Grant	Capital Projects	Total Governmental Funds
Restricted	$ -	$ 17,268	$ -	$ 17,268
Committed	156,377	-	6,222,219	6,378,596
	$ 156,377	$ 17,268	$ 6,222,219	$ 6,395,864

Litigation – The School Division may be contingently liable with respect to lawsuits and other claims, which arise in the ordinary course of its operations. As of June 30, 2021, management believes that the amount of loss, if any, is not material to the School Division's financial position.

15. Related Parties

Except for the County, which funds a large portion of the School Division budget, the School Division has no other related parties.

16. Accounting Changes and Restatements

The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. This Statement established standards of accounting and financial reporting for fiduciary activities. Roanoke County Public Schools' Student Activity Fund has historically been reported as a stand-alone cash-basis audited financial report. The total balance was reported in the Annual Comprehensive Financial Report as a fiduciary fund, separate from all other funds.

With the implementation of Statement No. 84, the Student Activity Fund was incorporated in the Annual Comprehensive Financial Report as a special revenue fund and reported as part of total governmental funds. The Student Activity Fund was reported on the modified accrual basis of accounting.

The restatement of prior period net positions and fund balance for fiscal year ended June 30, 2020 increased the amounts by $2,159,058. As a result, the net position as of June 30, 2020 has been adjusted accordingly:

	Governmental Activities	General	Grant	Student Activity	Total Governmental Funds
As reported June 30, 2020:					
Total net position	$ (55,820,550)				
Total fund balance		$ 9,638,683	$ (87,140)	$ -	$ 9,551,543
Adjustments for June 30, 2020 items:					
Cash and cash equivalents	2,210,573	-	-	2,210,573	2,210,573
Accounts receivable	8,712	5,388	3,324	-	8,712
Accounts payable	(60,227)	(60,227)	-	-	(60,227)
As restated June 20, 2021:					
Total net position	$ (53,661,492)				
Total fund balance		$ 9,583,844	$ (83,816)	$ 2,210,573	$ 11,710,601




ROANOKE COUNTY PUBLIC SCHOOLS
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REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS

In accordance with the GAAP, the following information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

General Fund

The **General Fund** reflects all revenues and expenditures of the School Board, which are not required to be accounted for in another fund. Revenues are primarily derived from the County local appropriation, the Virginia Department of Education, and the Federal Government. Major expenditures represent the costs of operating the County's public school system.

Exhibit L

Roanoke County Public Schools
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental:				
Roanoke County	$ 68,029,368	$ 71,514,710	$ 71,514,710	$ -
Commonwealth of Virginia	81,464,693	81,490,156	84,070,845	2,580,689
Federal government	1,092,576	1,092,576	1,040,687	(51,889)
Charges for services	157,225	476,975	2,162	(474,813)
Investment income	110,015	110,015	20,023	(89,992)
Miscellaneous	469,000	480,337	444,625	(35,712)
Total revenues	151,322,877	155,164,769	157,093,052	1,928,283
Expenditures				
Current:				
Instruction	113,440,732	119,015,453	112,450,215	6,565,238
Administration	3,510,636	3,635,637	3,603,525	32,112
Attendance and health	2,752,322	2,724,229	2,437,737	286,492
Transportation	5,941,023	7,605,116	5,722,107	1,883,009
Operations and maintenance	12,407,783	13,418,610	12,578,934	839,676
Technology	9,330,858	9,899,080	11,643,581	(1,744,501)
Nutrition	-	89,010	108,269	(19,259)
Debt service:				
Principal	2,889,897	2,889,897	2,889,897	-
Interest	1,235,448	1,235,448	1,235,448	-
Payment for future capital	2,400,000	2,400,000	2,400,000	-
Capital outlay	217,758	96,586	125,828	(29,242)
Total expenditures	154,126,457	163,009,066	155,195,541	7,813,525
Excess (deficiency) of revenues over (under) expenditures	(2,803,580)	(7,844,297)	1,897,511	(9,741,808)
Other financing sources (uses)				
Proceeds from sale of property	62,624	62,624	127,371	64,747
Transfers:				
Transfers from student activity fund	780,956	780,956	1,054,882	273,926
Transfers from internal service fund	2,000,000	2,682,560	2,682,560	-
Transfers to nutrition fund	-	(144,376)	(144,376)	-
Transfers to student activity fund	(1,150,000)	(1,150,000)	(1,183,385)	(33,385)
Transfers to capital projects fund	-	(1,620,000)	(1,620,000)	-
Total other financing sources (uses), net	1,693,580	611,764	917,052	305,288
Net change in fund balances	(1,110,000)	(7,232,533)	2,814,563	(9,436,520)
Total fund balances, as restated, June 30, 2020	1,110,000	9,282,133	9,583,844	301,711
Total fund balances, ending	$ -	$ 2,049,600	$ 12,398,407	$ (9,134,809)

See accompanying notes to basic financial statements.

Grant Fund

Special Revenue Fund

Special revenue funds are used to account for certain revenues that are restricted to expenditures for specific purposes.

The **Grant Fund** is used to account for transactions related to Federal, State, and private grants that are not reported in another fund.

Roanoke County Public Schools
Budgetary Comparison Schedule
Special Revenue Fund - Grant Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental:				
Roanoke County	$ 41,700	$ -	$ -	$ -
Commonwealth of Virginia	1,418,435	1,824,499	1,302,695	(521,804)
Federal government	5,088,259	16,795,233	12,288,478	(4,506,755)
Miscellaneous	401,000	200,261	79,935	(120,326)
Total revenues	6,949,394	18,819,993	13,671,108	(5,148,885)
Expenditures				
Current:				
Instruction	6,010,193	11,535,260	5,934,373	5,600,887
Administration	-	62,524	70,101	(7,577)
Attendance and health	8,000	39,545	74,386	(34,841)
Transportation	-	60,095	100,180	(40,085)
Operations and maintenance	-	1,825,017	1,240,526	584,491
Technology	831,201	5,050,442	5,729,022	(678,580)
Nutrition	-	147,110	159,123	(12,013)
Total expenditures	6,849,394	18,719,993	13,307,711	5,412,282
Excess of revenues over expenditures	100,000	100,000	363,397	263,397
Other financing uses				
Transfers:				
Transfers to student activity fund	(100,000)	(100,000)	(279,581)	(179,581)
Total other financing uses	(100,000)	(100,000)	(279,581)	(179,581)
Net change in fund balances	-	-	83,816	83,816
Total fund balances, as restated, June 30, 2020	-	-	(83,816)	(83,816)
Total fund balances, ending	$ -	$ -	$ -	$ -

See accompanying notes to basic financial statements.

Nutrition Fund

Special Revenue Fund

Special revenue funds are used to account for certain revenues that are restricted to expenditures for specific purposes.

The **Nutrition Fund** is used to account for procurement, preparation, and serving of student breakfasts and lunches. The primary source of revenues is receipts derived from food sales and subsidies from the Federal school lunch program.

Exhibit N

Roanoke County Public Schools
Budgetary Comparison Schedule
Special Revenue Fund - Nutrition Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental:				
Commonwealth of Virginia	$ 131,509	$ 74,845	$ 79,514	$ 4,669
Federal government	2,791,462	2,791,462	4,095,486	1,304,024
Charges for services	2,902,163	2,902,163	96,772	(2,805,391)
Investment income	50,000	50,000	5,759	(44,241)
Miscellaneous	45,000	101,664	25,887	(75,777)
Total revenues	5,920,134	5,920,134	4,303,418	(1,616,716)
Expenditures				
Current:				
Technology	-	-	63,545	(63,545)
Nutrition	5,925,134	10,012,711	4,028,427	5,984,284
Total expenditures	5,925,134	10,012,711	4,091,972	5,920,739
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(4,092,577)	211,446	4,304,023
Other financing sources (uses)				
Proceeds from sale of property	5,000	5,000	-	(5,000)
Transfers:				
Transfers from general fund	-	-	144,376	144,376
Transfers from student activity fund	-	-	111	111
Transfers to student activity fund	-	-	(66)	(66)
Total other financing sources (uses), net	5,000	5,000	144,421	139,421
Net change in fund balances	-	(4,087,577)	355,867	4,443,444
Total fund balances, beginning	-	4,087,577	4,087,577	-
Total fund balances, ending	$ -	$ -	$ 4,443,444	$ 4,443,444

See accompanying notes to basic financial statements.

Student Activity Fund

Special Revenue Fund

Special revenue funds are used to account for certain revenues that are restricted to expenditures for specific purposes.

The **Student Activity Fund** is used to account for extracurricular and other activities of students in each school.

Exhibit O

Roanoke County Public Schools
Budgetary Comparison Schedule
Special Revenue Fund - Student Activity Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Charges for services	$ 780,956	$ 780,956	$ 483,299	$ (297,657)
Miscellaneous	5,119,044	5,119,044	1,472,215	(3,646,829)
Total revenues	5,900,000	5,900,000	1,955,514	(3,944,486)
Expenditures				
Current:				
Instruction	1,250,000	1,250,000	951,623	298,377
Administration	-	-	28,360	(28,360)
Technology	-	-	2,430	(2,430)
Student activities	5,119,044	5,119,044	1,170,692	3,948,352
Capital outlay	50,000	50,000	28,272	21,728
Total expenditures	6,419,044	6,419,044	2,181,377	4,237,667
Deficiency of revenues under expenditures	(519,044)	(519,044)	(225,863)	293,181
Other financing sources (uses)				
Transfers:				
Transfers from general fund	1,150,000	1,150,000	1,183,385	33,385
Transfers from grants fund	100,000	100,000	279,581	179,581
Transfers from nutrition fund	-	-	66	66
Transfers from capital projects fund	50,000	50,000	30,272	(19,728)
Transfers to general fund	(780,956)	(780,956)	(1,054,882)	(273,926)
Transfers to nutrition fund	-	-	(111)	(111)
Total other financing sources (uses), net	519,044	519,044	438,311	(80,733)
Net change in fund balances	-	-	212,448	212,448
Total fund balances, as restated, June 30, 2020	-	-	2,210,573	2,210,573
Total fund balances, ending	$ -	$ -	$ 2,423,021	$ 2,423,021

See accompanying notes to basic financial statements.

Capital Projects Fund

The **Capital Projects Fund** is used to account for the financing of capital outlay for construction and technology. Revenues are primarily from bond issues and allocations from the Major and Minor Capital Reserves maintained by the School Board. Major expenditures represent capital outlay, construction, and renovation of school facilities.

Roanoke County Public Schools
Budgetary Comparison Schedule
Capital Projects Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental:				
Roanoke County	$ 2,467,371	$ 2,467,371	$ 2,467,371	$ -
Commonwealth of Virginia	-	209,927	209,927	-
Miscellaneous	250,000	40,073	500	(39,573)
Total revenues	2,717,371	2,717,371	2,677,798	(39,573)
Expenditures				
Current:				
Instruction	-	57,206	-	57,206
Operations and maintenance	-	1,610,812	557,299	1,053,513
Technology	811,650	1,116,291	1,005,301	110,990
Capital outlay	5,806,506	14,161,714	4,556,817	9,604,897
Total expenditures	6,618,156	16,946,023	6,119,417	10,826,606
Deficiency of revenues under expenditures	(3,900,785)	(14,228,652)	(3,441,619)	10,787,033
Other financing sources (uses)				
Proceeds from sale of property	-	-	31,837	31,837
Transfers:				
Transfers from general fund	600,000	1,620,000	1,620,000	-
Transfers to student activity fund	(50,000)	(50,000)	(30,272)	19,728
Total other financing sources (uses), net	550,000	1,570,000	1,621,565	51,565
Net change in fund balances	(3,350,785)	(12,658,652)	(1,820,054)	10,838,598
Total fund balances, beginning	3,350,785	12,658,652	12,658,652	-
Total fund balances, ending	$ -	$ -	$ 10,838,598	$ 10,838,598

See accompanying notes to basic financial statements.

Exhibit Q
Unaudited

Roanoke County Public Schools
Virginia Retirement System Teacher Plan
Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2021

	2015	2016	2017	2018	2019	2020	2021
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17	06/30/18	06/30/19	06/30/20
Employer's proportion of the net liability	0.97506%	0.94973%	0.94772%	0.97725%	0.95745%	0.93221%	0.92573%
Employer's proportionate share of the net liability	$ 117,833,000	$ 119,536,532	$ 132,815,000	$ 120,182,000	$ 112,596,000	$ 122,684,122	$ 134,718,026
Employer's covered payroll	$ 71,286,776	$ 70,615,294	$ 72,258,672	$ 76,745,715	$ 77,053,264	$ 77,499,484	$ 80,389,368
Employer's proportionate share of the net liability as a percentage of its covered payroll	165.29%	169.28%	183.80%	156.60%	146.13%	158.30%	167.58%
Plan fiduciary net position as a percentage of the total liability	70.88%	70.68%	68.28%	72.92%	74.81%	73.51%	71.47%

Note:
Schedule is intended to show information for 10 years. Since 2020 is the seventh year for this presentation, only seven years of data are available. Additional years will be included as they become available.

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Virginia Retirement System Teacher Plan
Schedule of Employer Contributions
For the Year Ended June 30, 2021

Year Ended	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution (Deficiency) Excess	Employer's Covered Payroll	Contributions as a % of Covered Payroll
June 30, 2012	$ 2,699,055	$ 4,347,333	$ 1,648,278	$ 68,678,251	6.33%
June 30, 2013	4,573,307	8,424,633	3,851,326	72,248,134	11.66
June 30, 2014	8,312,038	8,312,038	(0)	71,286,776	11.66
June 30, 2015	8,233,743	10,238,755	2,005,012	70,615,294	14.50
June 30, 2016	10,477,507	10,159,568	(317,939)	72,258,672	14.06
June 30, 2017	10,790,448	11,251,117	460,669	76,745,715	14.66
June 30, 2018	11,296,009	12,566,803	1,270,794	77,053,264	16.31
June 30, 2019	12,647,916	11,968,521	(679,395)	77,499,484	15.44
June 30, 2020	12,605,053	12,283,727	(321,326)	80,389,368	15.28
June 30, 2021	13,520,644	13,245,307	(275,337)	81,351,646	16.28

Actuarial assumptions:

Valuation date	Actuarially determined contribution rates are calculated as of June 30, 2019, one year prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	30 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	3.50% - 5.95%
Investment rate of return	6.75%
Cost of living adjustment	2.25% - 2.50%

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Exhibit S
Unaudited

Roanoke County Public Schools
Virginia Retirement System Non-Professional Plan
Schedule of Changes in the Net Pension Liability
For the Year Ended June 30, 2021

	2015	2016	2017	2018	2019	2020	2021
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17	06/30/18	06/30/19	06/30/20
Total liability, beginning	$ 31,185,978	$ 31,978,276	$ 32,697,562	$ 32,137,224	$ 32,015,564	$ 32,098,842	$ 33,386,925
Service cost	642,968	590,031	326,990	318,248	298,984	300,766	295,894
Interest	2,114,246	2,164,578	2,219,068	2,177,707	2,167,570	2,172,731	2,163,509
Change of assumptions	-	-	-	(66,597)	-	743,564	-
Difference between expected and actual experience	-	76,137	(1,113,216)	(496,773)	(282,722)	190,670	(471,339)
Benefit payments, including refunds of contributions	(1,964,916)	(2,111,460)	(1,993,180)	(2,054,245)	(2,100,554)	(2,119,648)	(2,669,867)
Net changes	792,298	719,286	(560,338)	(121,660)	83,278	1,288,083	(681,803)
Total liability, ending	$ 31,978,276	$ 32,697,562	$ 32,137,224	$ 32,015,564	$ 32,098,842	$ 33,386,925	$ 32,705,122
Fiduciary net position, beginning	$ 29,674,765	$ 32,854,073	$ 32,534,455	$ 31,407,833	$ 33,348,331	$ 33,943,704	$ 34,180,297
Contributions - employer	306,710	206,447	209,100	144,668	147,119	50,964	47,759
Contributions - member	293,796	152,195	152,767	150,511	153,729	144,753	145,004
Net investment income	4,569,047	1,454,882	525,814	3,725,620	2,419,142	2,185,110	635,055
Benefit payments, including refunds of contributions	(1,964,916)	(2,111,460)	(1,993,180)	(2,054,245)	(2,100,554)	(2,119,648)	(2,669,867)
Administrative expense	(25,570)	(21,377)	(20,892)	(22,797)	(21,956)	(23,221)	(23,385)
Other	241	(305)	(231)	(3,259)	(2,107)	(1,365)	(729)
Net changes	3,179,308	(319,618)	(1,126,622)	1,940,498	595,373	236,593	(1,866,163)
Fiduciary net position, ending	$ 32,854,073	$ 32,534,455	$ 31,407,833	$ 33,348,331	$ 33,943,704	$ 34,180,297	$ 32,314,134
Net pension (asset) liability - ending	$ (875,797)	$ 163,107	$ 729,391	$ (1,332,767)	$ (1,844,862)	$ (793,372)	$ 390,988
Fiduciary net position as a percentage of total (asset) liability	102.74%	99.50%	97.73%	104.16%	105.75%	102.38%	98.80%
Covered payroll	$ 5,875,694	$ 3,027,639	$ 3,081,526	$ 3,068,829	$ 3,112,471	$ 3,039,400	$ 3,051,242
Net (asset) liability as a percentage of covered payroll	-14.91%	5.39%	23.67%	-43.43%	-59.27%	-26.10%	12.81%

Note:
Schedule is intended to show information for 10 years. Since 2020 is the seventh year for this presentation, only seven years of data are available. Additional years will be included as they become available.

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Virginia Retirement System Non-Professional Plan
Schedule of Employer Contributions
For the Year Ended June 30, 2021

Year Ended	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution (Deficiency) Excess	Employer's Covered Payroll	Contributions as a % of Covered Payroll
June 30, 2012	$ 195,583	$ 195,583	$ (0)	$ 5,944,776	3.29%
June 30, 2013	329,979	330,021	42	6,321,440	5.22
June 30, 2014	306,711	306,711	(0)	5,875,694	5.22
June 30, 2015	207,091	207,090	(1)	3,027,639	6.84
June 30, 2016	210,776	210,558	(218)	3,081,526	6.83
June 30, 2017	148,224	148,080	(144)	3,068,829	4.83
June 30, 2018	65,673	153,066	87,393	3,112,471	4.92
June 30, 2019	58,356	50,964	(7,392)	3,039,400	1.68
June 30, 2020	58,584	56,224	(2,360)	3,051,242	1.84
June 30, 2021	60,916	45,833	(15,083)	2,914,661	1.57

Actuarial assumptions:

Valuation date	Actuarially determined contribution rates are calculated as of June 30, 2019, one year prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	30 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	3.50% - 5.35%
Investment rate of return	6.75%
Cost of living adjustment	2.25% - 2.50%

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Virginia Retirement System Health Insurance Credit Program Teacher Plan
Schedule of Employer's Share of Net OPEB Liability
For the Year Ended June 30, 2021

	2018	2019	2020	2021
Measurement Date	06/30/17	06/30/18	06/30/19	06/30/20
Employer's proportion of the net liability	0.97245%	0.95240%	0.92539%	0.91684%
Employer's proportionate share of the net liability	$ 12,337,000	$ 12,093,000	$ 12,114,255	$ 11,960,329
Employer's covered payroll	$ 76,745,715	$ 77,053,264	$ 77,499,484	$ 80,389,368
Employer's proportionate share of the net liability as a percentage of its covered payroll	16.08%	15.69%	15.63%	14.88%
Plan fiduciary net position as a percentage of the total liability	7.04%	8.08%	8.97%	9.95%

Note:
Schedule is intended to show information for 10 years. Since 2021 is the fourth year for this presentation, only four years of data are available. Additional years will be included as they become available.

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Virginia Retirement System Health Insurance Credit Program Teacher Plan
Schedule of Employer Contributions
For the Year Ended June 30, 2021

Year Ended	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution (Deficiency) Excess	Employer's Covered Payroll	Contributions as a % of Covered Payroll
June 30, 2012	$ 412,070	$ 412,070	$ -	$ 68,678,251	0.60%
June 30, 2013	801,954	801,962	8	72,248,134	1.11
June 30, 2014	791,283	791,284	1	71,286,776	1.11
June 30, 2015	748,522	748,490	(32)	70,615,294	1.06
June 30, 2016	765,942	765,995	53	72,258,672	1.06
June 30, 2017	851,877	851,887	10	76,745,715	1.11
June 30, 2018	947,755	947,188	(567)	77,053,264	1.23
June 30, 2019	929,994	930,288	294	77,499,484	1.20
June 30, 2020	964,672	963,455	(1,217)	80,389,368	1.20
June 30, 2021	984,355	991,342	6,987	81,351,646	1.22

Actuarial assumptions:

Valuation date	Actuarially determined contribution rates are calculated as of June 30, 2019, one year prior to the end of the fiscal year in which contributions are reported.
Amortization method	Level percentage of payroll, closed
Remaining amortization period	30 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	3.50% - 5.95%
Investment rate of return	6.75%
Cost of living adjustment	2.25% - 2.50%

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Virginia Retirement System Health Insurance Credit Program Non-Professional Plan
Schedule of Changes in the Net Pension Liability
For the Year Ended June 30, 2021

	2021
Measurement Date	06/30/20
Total liability, beginning	$ -
Benefit changes	610,084
Net changes	610,084
Total liability, ending	$ 610,084
Fiduciary net position, beginning	$ -
Net changes	-
Fiduciary net position, ending	$ -
Net pension (asset) liability - ending	$ 610,084
Fiduciary net position as a percentage of total (asset) liability	0.00%
Covered payroll	$ 3,051,242
Net (asset) liability as a percentage of covered payroll	19.99%

Note:
Schedule is intended to show information for 10 years. Since 2021 is the first year for this presentation, only one year of data is available. Additional years will be included as they become available.

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Virginia Retirement System Health Insurance Credit Program Non-Professional Plan
Schedule of Employer Contributions
For the Year Ended June 30, 2021

Year Ended	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution (Deficiency) Excess	Employer's Covered Payroll	Contributions as a % of Covered Payroll
June 30, 2021	$ 41,971	$ 42,267	$ 296	$ 2,914,661	1.45%

Actuarial assumptions:

Valuation date	Actuarially determined contribution rates are calculated as of June 30, 2019, one year prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	30 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	3.50% - 5.35%
Investment rate of return	6.75%
Cost of living adjustment	2.25% - 2.50%

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Virginia Retirement System Group Life Insurance Program
Schedule of Employer's Share of Net OPEB Liability
For the Year Ended June 30, 2021

	2018	2019	2020	2021
Measurement Date	06/30/17	06/30/18	06/30/19	06/30/20
Teacher Plan:				
Employer's proportion of the net liability	0.41724%	0.40541%	0.39603%	0.38934%
Employer's proportionate share of the net liability	$ 6,279,000	$ 6,157,000	$ 6,444,462	$ 6,497,448
Employer's covered payroll	$ 76,745,715	$ 77,053,264	$ 77,499,484	$ 80,389,368
Employer's proportionate share of the net liability as a percentage of its covered payroll	8.18%	7.99%	8.32%	8.08%
Plan fiduciary net position as a percentage of the total liability	48.86%	51.22%	52.00%	52.64%
Non-Professional Plan:				
Employer's proportion of the net liability	0.01666%	0.01657%	0.01544%	0.01471%
Employer's proportionate share of the net liability	$ 250,000	$ 252,000	$ 251,250	$ 245,485
Employer's covered payroll	$ 3,068,829	$ 3,112,471	$ 3,039,400	$ 3,051,242
Employer's proportionate share of the net liability as a percentage of its covered payroll	8.15%	8.10%	8.27%	8.05%
Plan fiduciary net position as a percentage of the total liability	48.86%	51.22%	52.00%	52.64%

Note:
Schedule is intended to show information for 10 years. Since 2021 is the fourth year for this presentation, only four years of data are available. However, additional years will be included as they become available.

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Virginia Retirement System Group Life Insurance Program
Schedule of Employer Contributions
For the Year Ended June 30, 2021

Year Ended	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution (Deficiency) Excess	Employer's Covered Payroll	Contributions as a % of Covered Payroll
June 30, 2012	$ 208,944	$ 83,684	$ (125,260)	$ 74,623,027	0.11%
June 30, 2013	377,134	374,671	(2,463)	78,569,574	0.48
June 30, 2014	370,380	367,834	(2,546)	77,162,470	0.48
June 30, 2015	353,486	351,815	(1,671)	73,642,933	0.48
June 30, 2016	361,633	359,464	(2,169)	75,340,198	0.48
June 30, 2017	415,036	419,387	4,351	79,814,544	0.53
June 30, 2018	416,862	420,490	3,628	80,165,735	0.52
June 30, 2019	418,802	419,260	458	80,538,884	0.52
June 30, 2020	433,891	431,938	(1,953)	83,440,610	0.52
June 30, 2021	455,038	459,949	4,911	84,266,307	0.55

Actuarial assumptions:

Valuation date	Actuarially determined contribution rates are calculated as of June 30, 2019, one year prior to the end of the fiscal year in which contributions are reported.
Amortization method	Entry Age Normal
Actuarial cost method	Level percentage of payroll, closed
Amortization method	30 years
Remaining amortization period	5-year smoothed market
Asset valuation method	2.50%
Inflation	3.50% - 5.35% (Non-professional Plan) 3.50% - 5.95% (Teacher Plan)
Salary increases	6.75%
Investment rate of return	2.25% - 2.50%
Cost of living adjustment	

See accompanying notes to required supplementary information.

See accompanying independent auditors' report.

Roanoke County Public Schools
Roanoke County Public Schools' Other Postemployment Benefits Plan
Schedule of Changes in the Net OPEB Liability
For the Year Ended June 30, 2021

	2018	2019	2020	2021	2022
Measurement Date	06/30/17	06/30/18	06/30/19	06/30/20	06/30/21
Total liability - beginning	$ 14,888,089	$ 15,677,364	$ 10,756,321	$ 11,186,267	$ 6,874,753
Service cost	931,053	977,606	593,436	889,124	298,947
Interest	476,676	471,102	323,704	351,384	516,619
Change of assumptions	-	(3,035,172)	-	(3,877,843)	-
Difference between expected and actual experience	(28,590)	(2,488,407)	-	(1,101,996)	(444,524)
Contributions - member	94,298	939,187	-	-	-
Benefit payments, including refunds of contributions	(684,162)	(1,785,359)	(487,194)	(572,183)	(581,415)
Net changes	789,275	(4,921,043)	429,946	(4,311,514)	(210,373)
Total liability - ending	$ 15,677,364	$ 10,756,321	$ 11,186,267	$ 6,874,753	$ 6,664,380
Fiduciary net position - beginning	$ 515,101	$ 680,328	$ 744,176	$ 962,720	$ 1,083,783
Contributions - employer	682,154	846,172	671,774	664,473	673,705
Contributions - member	94,298	939,187	-	-	-
Net investment income	74,106	65,111	35,334	30,365	326,848
Benefit payments, including refunds of contributions	(684,162)	(1,785,359)	(487,194)	(572,183)	(581,415)
Administrative expense	(1,169)	(1,263)	(1,370)	(1,592)	(1,728)
Net changes	165,227	63,848	218,544	121,063	417,410
Fiduciary net position - ending	$ 680,328	$ 744,176	$ 962,720	$ 1,083,783	$ 1,501,193
Net OPEB liability - ending	$ 14,997,036	$ 10,012,145	$ 10,223,547	$ 5,790,970	$ 5,163,187
Fiduciary net position as a percentage of total (asset) liability	4.3%	6.9%	8.6%	15.8%	22.5%
Covered payroll	$ 65,279,124	$ 53,150,640	$ 53,150,640	$ 82,164,292	$ 85,040,042
Net (asset) liability as a percentage of covered payroll	23.0%	18.8%	19.2%	7.0%	6.1%

Note:
Schedule is intended to show information for 10 years. Since 2021 is the fifth year for this presentation, only five years of data are available. Additional years will be included as they become available.

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Roanoke County Public Schools
Roanoke County Public Schools' Other Postemployment Benefits Plan
Schedule of Employer Contributions
For the Year Ended June 30, 2021

Year Ended (Measurement Date)	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
			(1)	(1)	(1)
June 30, 2016	$ 949,804	$ 1,045,395			
June 30, 2015	956,782	1,024,218			
June 30, 2017	682,154	682,154	$ -	$ 65,279,124	
June 30, 2018	1,997,378	846,172	(1,151,206)	53,150,640	1.59%
June 30, 2019	1,289,794	671,774	(618,020)	53,150,640	1.26%
June 30, 2020	2,009,130	664,473	(1,344,657)	82,164,292	0.81%
June 30, 2021	935,211	673,705	(261,506)	85,040,042	0.82%

Notes:

(1) Added for compliance with GASB 74 requirements. Schedule is intended to show GASB 74 information for 10 years. Since 2021 is the fifth year for this presentation, only five years of data are available. Additional years will be included as they become available.

Actuarial assumptions: (1)

The following assumptions relate only to the GASB 74 actuarial valuation.

Valuation date	Actuarially determined contribution rates are calculated as of June 30, 2021
Actuarial cost method	Entry Age Normal
Remaining amortization period	17 years
Asset valuation method	Market value
Inflation	This is implicitly included in the investment rate of return and healthcare cost trend rates.
Discount rate	7.50%
Salary increases	3.50%
Investment rate of return	7.50%
Healthcare cost trend rates	7.5% graded down to 4.5% over 7 years beginning in 2022.
Retirement age	In the 2021 actuarial valuation, expected retirement ages of employees were updated to the assumptions listed in the most recently published VRS Comprehensive Annual Financial Report, which was the 2020 report.
Mortality	In the 2020 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the SOA Pub-2010 Mortality Tables. In prior years, those assumptions were based on the RP-2000 Healthy Annuitant Mortality Tables.

See accompanying notes to required supplementary information.
See accompanying independent auditors' report.

Exhibit ZC
Unaudited

Roanoke County Public Schools
Roanoke County Public Schools' Other Postemployment Benefits Plan
Schedule of Investment Returns
For the Year Ended June 30, 2021

	2017	2018	2019	2020	2021
Annual money-weighted rate of return, net of investment expense	13.04%	9.52%	6.31%	6.43%	TBD

Note:
Schedule is intended to show information for 10 years. Since 2021 is the fifth year for this presentation and the data was not available for fiscal year 2021, only five years of data are available. Additional years will be added as they become available.

1. Summary of Significant Accounting Policies

Annual Budget Adoption – All appropriations are legally controlled at the fund level. Overall increases in fund budgets are adopted by the School Board and then by the County Board of Supervisors. Budget transfers of $50,000 or below within a fund are approved by the Superintendent. Budget transfers exceeding $50,000 within a fund are approved by the School Board. Budget revisions were approved throughout fiscal year 2021. Unexpended appropriations on annual budgets lapse at the end of each fiscal year.

Annual budgets are legally adopted for the General Fund, Grant Fund, Nutrition Fund, Student Activity, and Capital Projects Fund. Supplemental capital budgets are approved by the School Board during the fiscal year as funding is identified and designated for capital projects. Budgetary Comparison Schedules for the General Fund, Grant Fund, Nutrition Fund, Student Activity, and the Capital Projects Fund as required by GAAP, are presented as required supplementary information.

The budgets are integrated into the accounting system and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the final amended budget. All budgets are presented using the modified accrual basis of accounting. Accordingly, the Budgetary Comparison Schedules present actual expenditures in accordance with the accounting principles generally accepted in the United States of America on a basis consistent with the legally adopted budgets as amended.



The *Code of Virginia* requires adoption of a balanced budget by June 30 of each year. The School Board formally adopted the fiscal year 2021 budget appropriation on March 26, 2020. Subsequently, the School Board adopted a revised budget on May 14, 2020 to reduce revenue estimates due to uncertain economic factors resulting from the COVID-19 pandemic. The County Board of Supervisors adopted the revised school budget on May 26, 2020.

Changes of VRS benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of VRS assumptions – The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the four-year period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019.

Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates	Updated to a more current mortality table – RP-2014 projected to 2020 (pre-retirement, post-retirement healthy, and disabled)
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service for Teacher Plan Adjusted termination rates to better fit experience at each age and service for Non-Professional Plan
Disability Rates	Adjusted rates to better match experience for Teacher Plan Lowered disability rates for Non-Professional Plan
Salary Scale	No change
Discount Rate	Decrease rate from 7.00% to 6.75%

Changes of Roanoke County Public Schools OPEB benefit terms – There have been no actuarially material changes to the Plan benefit provisions since the prior actuarial valuation.

Changes of Roanoke County Public Schools OPEB assumptions – The following changes were made to the actuarial assumptions and methods effective June 30, 2021:

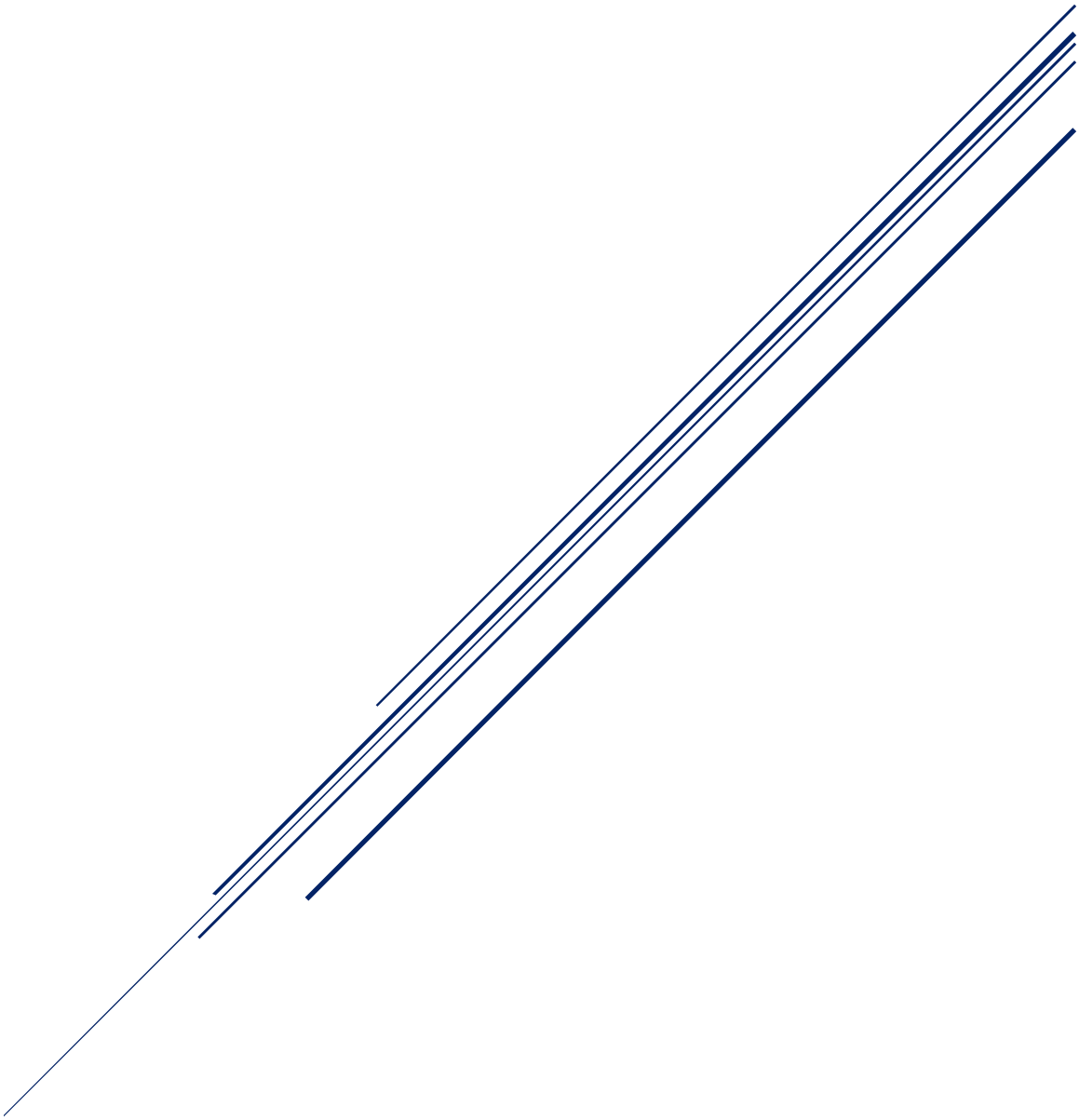
- Health care trend rates have been updated from 8.00% graded down to 5.0% over 8 years beginning in 2021 to 7.50% graded down to 4.5% over 7 years beginning in 2022.

2. Material Violations

There were no material violations of the annual appropriated budget for adopted for the General Fund, Grant Fund, Nutrition Fund, Student Activity, and Capital Projects Fund. for the fiscal year ended June 30, 2021. In addition, there were no excesses of budgetary expenditures for the period.



SUPPLEMENTARY INFORMATION



Roanoke County Public Schools **Schedule 1**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

	Beginning July 1, 2020	Receipts	Disbursements	Ending June 30, 2021
High Schools and Speciality Center				
Burton Center For Arts & Technology	78,124.48	139,407.86	132,221.39	85,310.95
Cave Spring High School	401,144.29	549,856.68	502,326.09	448,674.88
Glenvar High School	223,634.65	384,309.34	361,829.69	246,114.30
Hidden Valley High School	76,107.48	441,891.25	429,204.49	88,794.24
Northside High School	177,902.39	378,824.96	359,203.42	197,523.93
William Byrd High School	107,943.92	473,783.44	432,032.15	149,695.21
Total High Schools and Speciality Center	**1,064,857.21**	**2,368,073.53**	**2,216,817.23**	**1,216,113.51**
Middle Schools				
Cave Spring Middle School	129,726.49	134,098.14	114,878.06	148,946.57
Glenvar Middle School	106,010.79	100,739.79	77,812.76	128,937.82
Hidden Valley Middle School	96,293.93	127,913.65	138,367.69	85,839.89
Northside Middle School	209,413.65	117,780.37	109,555.41	217,638.61
William Byrd Middle School	135,974.45	173,837.72	155,167.78	154,644.39
Total Middle Schools	**677,419.31**	**654,369.67**	**595,781.70**	**736,007.28**
Elementary Schools				
Back Creek Elementary School	17,241.35	24,496.15	27,731.42	14,006.08
Bonsack Elementary School	29,212.75	51,322.84	42,571.23	37,964.36
Burlington Elementary School	17,619.64	56,409.31	57,251.41	16,777.54
Cave Spring Elementary School	83,133.39	52,435.72	52,149.83	83,419.28
Clearbrook Elementary School	16,155.13	41,036.92	44,955.48	12,236.57
Fort Lewis Elementary School	30,694.76	32,756.79	26,636.13	36,815.42
Glen Cove Elementary School	11,815.86	38,816.47	42,545.77	8,086.56
Glenvar Elementary School	13,154.05	44,676.28	47,608.48	10,221.85
Green Valley Elementary School	19,759.07	53,731.78	53,534.15	19,956.70
Herman L. Horn Elementary School	32,041.68	103,002.48	98,932.29	36,111.87
Masons Cove Elementary School	13,848.40	34,422.91	35,863.98	12,407.33
Mount Pleasant Elementary School	48,936.45	38,917.76	50,426.73	37,427.48
Mountain View Elementary School	14,064.18	80,705.30	80,438.46	14,331.02
Oak Grove Elementary School	21,514.97	53,846.66	39,514.83	35,846.80
Penn Forest Elementary School	58,960.44	60,636.32	57,802.97	61,793.79
W. E. Cundiff Elementary School	40,144.60	96,261.97	102,154.69	34,251.88
Total Elementary Schools	**468,296.72**	**863,475.66**	**860,117.85**	**471,654.53**
Total Cash and Investments	**2,210,573.24**	**3,885,918.86**	**3,672,716.78**	**2,423,775.32**

Roanoke County Public Schools **Schedule 2**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Burton Center For Arts & Technology

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	4,000.00	4,000.00	0.00	0.00	0.00
Business Education	0.00	643.00	643.00	0.00	0.00	0.00
Family and Consumer Science	0.00	2,059.00	2,059.00	0.00	0.00	0.00
Guidance	0.00	350.00	350.00	0.00	0.00	0.00
Music and Performing Arts	0.00	400.00	400.00	0.00	0.00	0.00
Science	0.00	500.00	500.00	0.00	0.00	0.00
Special Education - Teacher	0.00	75.00	75.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Technology	0.00	2,245.00	2,245.00	0.00	0.00	0.00
Trade and Industry	0.00	30,000.00	30,000.00	0.00	0.00	0.00
Allotments	**0.00**	**41,572.00**	**41,572.00**	**0.00**	**0.00**	**0.00**
Administrative Miscellaneous	0.00	0.00	910.86	910.86	0.00	0.00
BCAT COA-Summer Camp	100.03	0.00	0.00	0.00	0.00	100.03
Business	43.19	563.42	40.98	0.00	0.00	565.63
Family and Consumer Science	1,988.91	2,031.00	1,710.00	0.00	0.00	2,309.91
GED/ISAEP	221.04	160.00	0.00	0.00	0.00	381.04
Guidance	0.00	0.00	122.85	122.85	0.00	0.00
Tech Ed	17,216.80	32,413.86	35,110.54	6,202.80	3,284.94	17,437.98
Secondary Instruction	**19,569.97**	**35,168.28**	**37,895.23**	**7,236.51**	**3,284.94**	**20,794.59**
BOO-CAT	0.00	0.00	0.00	935.00	0.00	935.00
School Projects	2,862.37	924.00	255.02	0.00	0.00	3,531.35
Vocational Clubs	7,020.03	4,602.42	5,794.16	1,431.30	935.00	6,324.59
Organizations and Activities	**9,882.40**	**5,526.42**	**6,049.18**	**2,366.30**	**935.00**	**10,790.94**
Donations	1,218.00	105.00	0.00	0.00	0.00	1,323.00
Field Trips	6,414.01	1,950.00	729.13	0.00	0.00	7,634.88
Special Education	236.06	0.00	31.00	0.00	0.00	205.06
Use Of Facilities	0.00	4,711.61	4,711.61	0.00	0.00	0.00
Clearing	**7,868.07**	**6,766.61**	**5,471.74**	**0.00**	**0.00**	**9,162.94**
Collected for IT Services	0.00	35.89	35.89	0.00	0.00	0.00
Collected for Secondary Instruction	0.00	26,465.00	26,465.00	0.00	0.00	0.00
Collected for School Board	**0.00**	**26,500.89**	**26,500.89**	**0.00**	**0.00**	**0.00**
Adult Education	1,080.00	6,830.28	730.21	2.47	5,427.67	1,754.87
BCAT Improvements	0.00	2,000.00	2,000.00	0.00	0.00	0.00
Faculty Fund	0.00	25.00	0.00	0.00	0.00	25.00
Grounds	567.87	0.00	0.00	0.00	0.00	567.87
Vending	0.00	2,420.38	2,158.57	0.00	0.00	261.81
Miscellaneous	**1,647.87**	**11,275.66**	**4,888.78**	**2.47**	**5,427.67**	**2,609.55**
Capital Outlay	33,197.16	3,284.00	7,677.94	42.33	0.00	28,845.55
Grants	1,557.02	9,314.00	1,814.00	0.00	0.00	9,057.02
Scholarship	4,401.99	0.00	351.63	0.00	0.00	4,050.36
Special	**39,156.17**	**12,598.00**	**9,843.57**	**42.33**	**0.00**	**41,952.93**
Activities	**78,124.48**	**139,407.86**	**132,221.39**	**9,647.61**	**9,647.61**	**85,310.95**
Checking	78,124.48	139,407.86	132,221.39	0.00	0.00	85,310.95
Cash and Investments	**78,124.48**	**139,407.86**	**132,221.39**	**0.00**	**0.00**	**85,310.95**
	78,124.48	**139,407.86**	**132,221.39**	**0.00**	**0.00**	**85,310.95**

Roanoke County Public Schools **Schedule 3**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Cave Spring High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	11,133.00	11,133.00	0.00	0.00	0.00
Athletic	0.00	85,939.20	64,789.29	0.00	0.00	21,149.91
Business Education	0.00	1,022.00	1,022.00	0.00	0.00	0.00
Character Counts	0.00	146.00	146.00	0.00	0.00	0.00
English and Reading	0.00	663.00	663.00	0.00	0.00	0.00
Family and Consumer Science	0.00	7,137.00	6,832.64	0.00	304.36	0.00
Guidance	0.00	1,203.00	1,203.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	10,339.00	10,339.00	0.00	0.00	0.00
Marketing	0.00	696.00	696.00	0.00	0.00	0.00
Math	0.00	695.00	695.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,200.00	996.98	0.00	203.02	0.00
SAP Program	0.00	238.00	238.00	0.00	0.00	0.00
Science	0.00	4,811.00	4,811.00	312.50	312.50	0.00
Social Studies	0.00	417.00	417.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	825.00	825.00	0.00	0.00	0.00
Staff Development	0.00	1,550.00	1,550.00	0.00	0.00	0.00
Technology	0.00	3,894.00	3,894.00	0.00	0.00	0.00
Visual Arts	0.00	1,809.00	1,809.00	0.00	0.00	0.00
World Languages	0.00	120.00	120.00	0.00	0.00	0.00
Allotments	**0.00**	**134,437.20**	**112,779.91**	**312.50**	**819.88**	**21,149.91**
Art	1,203.37	0.00	19.05	0.00	0.00	1,184.32
Band	4,594.48	1,810.98	546.21	203.02	0.00	6,062.27
Business	1,451.45	0.00	0.00	0.00	0.00	1,451.45
Choir	2,121.00	509.76	443.75	0.00	0.00	2,187.01
Drama	2,664.56	0.00	4.06	0.00	0.00	2,660.50
English	852.85	0.00	372.97	0.00	0.00	479.88
Family and Consumer Science	6,173.04	2,050.00	5,536.14	0.00	0.00	2,686.90
Forensics	241.64	0.00	0.00	0.00	0.00	241.64
Guidance	11,737.49	260.30	1,614.42	2,445.00	0.00	12,828.37
Instructional Materials	0.00	0.00	0.82	0.82	0.00	0.00
Library	134.65	0.00	0.00	0.00	0.00	134.65
Math	1,451.44	675.00	1,109.87	0.00	0.00	1,016.57
Physical Ed	24.13	0.00	0.00	0.00	0.00	24.13
Science	2,252.67	433.36	312.00	0.00	0.00	2,374.03
Social Studies	510.58	0.00	77.00	0.00	0.00	433.58
Special Education	1,619.55	100.00	533.70	450.00	0.00	1,635.85
Tech Ed	5,384.57	333.00	188.64	0.00	0.00	5,528.93
World Language	674.75	140.00	423.15	0.00	0.00	391.60
Secondary Instruction	**43,092.22**	**6,312.40**	**11,181.78**	**3,098.84**	**0.00**	**41,321.68**

Roanoke County Public Schools **Schedule 3**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Cave Spring High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Academic Club	10,749.20	5,137.67	5,414.54	0.00	2,000.00	8,472.33
Archery Club	7.45	0.00	0.00	0.00	0.00	7.45
Art Club	1,237.77	0.00	0.00	0.00	0.00	1,237.77
Band	2,570.97	0.00	0.00	0.00	1,700.00	870.97
Book Fair	328.23	0.00	0.00	0.00	0.00	328.23
Grade Level	17,613.51	8,290.00	12,383.37	5,328.20	2,720.00	16,128.34
Language Club	1,590.15	820.00	331.99	0.00	0.00	2,078.16
Misc. Business	3,512.60	1,993.07	2,626.61	0.00	0.00	2,879.06
Newspaper	893.27	0.00	0.00	0.00	0.00	893.27
Pictures	23,973.67	6,285.38	28,826.70	0.00	0.00	1,432.35
SADD	635.59	0.00	0.00	0.00	0.00	635.59
SCA	4,987.91	65.00	0.00	0.00	0.00	5,052.91
School Projects	3,784.65	0.00	0.00	0.00	0.00	3,784.65
Vocational Clubs	10,157.44	4,809.62	2,677.13	0.00	0.00	12,289.93
Yearbook	16,163.25	19,602.00	12,543.65	0.00	7,000.00	16,221.60
Organizations and Activities	**98,205.66**	**47,002.74**	**64,803.99**	**5,328.20**	**13,420.00**	**72,312.61**
Donations	8,190.39	1,251.01	0.00	0.00	4,950.00	4,491.40
Field Trips	2,817.51	0.00	0.00	0.00	0.00	2,817.51
Clearing	**11,007.90**	**1,251.01**	**0.00**	**0.00**	**4,950.00**	**7,308.91**
Athletic Miscellaneous	23,512.05	42,494.84	22,422.81	0.00	9,954.08	33,630.00
Baseball	7,373.08	21,687.00	7,353.84	90.00	0.00	21,796.24
Basketball Boys	53,933.98	14,461.43	21,133.71	90.00	0.00	47,351.70
Basketball Girls	8,111.38	5,988.00	7,305.48	90.00	0.00	6,883.90
Cheerleaders	3,597.05	26,325.04	15,631.56	0.00	0.00	14,290.53
Cross Country	1,494.53	5,970.52	2,393.94	0.00	0.00	5,071.11
Football	0.03	2,256.85	12,300.96	10,044.08	0.00	0.00
Golf	455.83	0.00	50.00	0.00	0.00	405.83
Lacrosse	0.00	14,814.09	2,631.50	90.00	0.00	12,272.59
Soccer Boys	2,802.87	7,489.72	1,682.83	0.00	450.00	8,159.76
Soccer Girls	1,554.93	6,401.03	3,771.71	0.00	0.00	4,184.25
Softball	1,099.67	1,436.15	0.00	0.00	0.00	2,535.82
Swimming	3,522.20	3,484.00	2,972.40	0.00	0.00	4,033.80
Tennis Boys	75.43	0.00	25.00	0.00	0.00	50.43
Tennis Girls	408.90	0.00	0.00	0.00	0.00	408.90
Volleyball	442.79	0.00	0.00	0.00	0.00	442.79
Athletics	**108,384.72**	**152,808.67**	**99,675.74**	**10,404.08**	**10,404.08**	**161,517.65**
Guidance AP Tests	0.00	250.00	0.00	0.00	0.00	250.00
Guidance PSAT Tests	0.00	3,600.00	3,372.74	0.00	0.00	227.26
PE Uniforms Sales	38.00	0.00	0.00	0.00	0.00	38.00
Fees	**38.00**	**3,850.00**	**3,372.74**	**0.00**	**0.00**	**515.26**
Collected for Administration	542.00	15,063.99	15,134.99	0.00	200.00	271.00
Collected for Facilities and Operations	0.00	12.00	0.00	0.00	12.00	0.00
Collected for IT Services	0.00	12,434.80	12,334.80	0.00	30.00	70.00
Collected for Secondary Instruction	0.00	168,006.57	165,561.57	200.00	2,645.00	0.00
Collected for School Board	**542.00**	**195,517.36**	**193,031.36**	**200.00**	**2,887.00**	**341.00**
Faculty Fund	1,478.06	0.00	0.00	0.00	0.00	1,478.06
General Fund	14,819.58	8,143.45	11,758.15	191.18	0.00	11,396.06
Interest	58,593.67	242.91	0.00	0.94	10,000.94	48,836.58
Message/Scoreboards	0.00	0.00	735.07	50,946.16	0.00	50,211.09
Vending	46,561.99	290.94	4,987.35	0.00	15,000.00	26,865.58
Miscellaneous	**121,453.30**	**8,677.30**	**17,480.57**	**51,138.28**	**25,000.94**	**138,787.37**

Roanoke County Public Schools **Schedule 3**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Cave Spring High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Capital Outlay	15,924.43	0.00	0.00	0.00	13,000.00	2,924.43
Grants	2,246.06	0.00	0.00	0.00	0.00	2,246.06
Scholarship	250.00	0.00	0.00	0.00	0.00	250.00
Special	**18,420.49**	**0.00**	**0.00**	**0.00**	**13,000.00**	**5,420.49**
Activities	**401,144.29**	**549,856.68**	**502,326.09**	**70,481.90**	**70,481.90**	**448,674.88**
Checking	278,353.24	549,613.77	502,326.09	0.00	0.00	325,640.92
Money Market	122,791.05	242.91	0.00	0.94	0.94	123,033.96
Cash and Investments	**401,144.29**	**549,856.68**	**502,326.09**	**0.94**	**0.94**	**448,674.88**
	401,144.29	**549,856.68**	**502,326.09**	**0.94**	**0.94**	**448,674.88**

Roanoke County Public Schools **Schedule 4**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Glenvar High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	7,233.00	7,233.00	0.00	0.00	0.00
Athletic	0.00	54,976.00	50,311.51	0.00	0.00	4,664.49
Business Education	0.00	1,063.00	1,063.00	0.00	0.00	0.00
Character Counts	0.00	95.00	95.00	0.00	0.00	0.00
English and Reading	0.00	431.00	431.00	0.00	0.00	0.00
Family and Consumer Science	0.00	4,294.00	4,294.00	0.00	0.00	0.00
Guidance	0.00	782.00	782.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	6,716.00	6,716.00	0.00	0.00	0.00
Library	0.00	1,579.00	1,579.00	0.00	0.00	0.00
Marketing	0.00	229.00	229.00	0.00	0.00	0.00
Math	0.00	451.00	451.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,200.00	1,200.00	0.00	0.00	0.00
SAP Program	0.00	154.00	154.00	0.00	0.00	0.00
Science	0.00	3,019.75	3,019.75	0.00	0.00	0.00
Social Studies	0.00	271.00	271.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	825.00	825.00	0.00	0.00	0.00
Staff Development	0.00	1,550.00	1,550.00	0.00	0.00	0.00
Technology	0.00	2,836.00	2,836.00	0.00	0.00	0.00
Visual Arts	0.00	1,550.00	1,550.00	0.00	0.00	0.00
World Languages	0.00	120.00	120.00	0.00	0.00	0.00
Allotments	**0.00**	**89,974.75**	**85,310.26**	**0.00**	**0.00**	**4,664.49**
Business	116.63	0.00	0.00	0.00	0.00	116.63
English	38.84	0.00	34.00	0.00	0.00	4.84
Library	241.99	10.91	41.05	0.00	0.00	211.85
Physical Ed	8.60	60.36	68.96	0.00	0.00	0.00
Science	308.79	0.00	91.40	0.00	0.00	217.39
Secondary Instruction	**714.85**	**71.27**	**235.41**	**0.00**	**0.00**	**550.71**
Academic Club	2,374.98	1,585.00	2,368.47	0.00	0.00	1,591.51
Archery Club	327.22	0.00	0.00	0.00	0.00	327.22
Art Club	134.04	0.00	9.77	0.00	0.00	124.27
Band	216.10	619.84	106.98	0.00	0.00	728.96
Choir/Music	1,158.81	4,457.75	4,403.75	0.00	0.00	1,212.81
Grade Level	10,446.55	7,565.00	8,956.01	5,703.08	5,893.08	8,865.54
Language Club	485.42	0.00	7.95	0.00	0.00	477.47
Math Fundraiser	41.49	0.00	0.00	0.00	41.49	0.00
Misc. Business	1,609.94	0.00	157.50	0.00	0.00	1,452.44
Pictures	16,730.76	4,312.94	395.00	0.00	342.20	20,306.50
PTA/PTSO	0.00	1,000.00	1,000.00	0.00	0.00	0.00
SADD	399.40	0.00	0.00	0.00	0.00	399.40
SAP Fundraiser	120.16	0.00	0.00	0.00	0.00	120.16
SCA	3,201.64	0.00	213.24	0.00	0.00	2,988.40
School Projects	36,373.04	15,439.90	12,327.25	241.49	1,063.00	38,664.18
Theatre Arts	10,354.00	0.00	1,385.51	0.00	0.00	8,968.49
Vocational Clubs	2,846.07	300.00	91.07	0.00	0.00	3,055.00
Yearbook	13,558.30	565.00	1,353.54	0.00	0.00	12,769.76
Organizations and Activities	**100,377.92**	**35,845.43**	**32,776.04**	**5,944.57**	**7,339.77**	**102,052.11**
Field Trip - FBLA	405.00	0.00	0.00	0.00	0.00	405.00
Field Trip - FCCLA	325.88	0.00	0.00	0.00	0.00	325.88
Field Trips	585.79	2,925.00	2,925.00	0.00	0.00	585.79
Clearing	**1,316.67**	**2,925.00**	**2,925.00**	**0.00**	**0.00**	**1,316.67**

Roanoke County Public Schools **Schedule 4**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Glenvar High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Athletic Miscellaneous	26,043.32	58,220.91	30,890.31	763.00	0.00	54,136.92
Baseball	10,662.93	7,539.00	8,633.99	0.00	0.00	9,567.94
Basketball Boys	1,116.23	1,475.00	1,250.57	0.00	0.00	1,340.66
Basketball Girls	3,535.58	1,339.00	3,603.55	0.00	0.00	1,271.03
Cheerleaders	2,809.81	11,489.00	11,929.82	0.00	0.00	2,368.99
Cross Country	1,549.11	0.00	0.00	0.00	0.00	1,549.11
Football	18,962.06	23,245.94	24,735.92	0.00	55.00	17,417.08
Golf	608.75	229.02	498.91	0.00	0.00	338.86
Soccer Boys	2,016.14	4,825.33	1,955.87	0.00	0.00	4,885.60
Soccer Girls	1,287.46	1,249.31	1,390.72	0.00	0.00	1,146.05
Softball	6,473.61	3,540.94	6,408.13	300.00	0.00	3,906.42
Swimming	1,430.23	1,880.00	2,933.79	0.00	0.00	376.44
Tennis Girls	0.00	150.00	0.00	0.00	0.00	150.00
Track Boys	1,376.99	135.00	579.98	0.00	0.00	932.01
Volleyball	14,213.73	6,311.30	11,520.60	0.00	0.00	9,004.43
Wrestling	7,875.13	0.00	0.00	0.00	0.00	7,875.13
Athletics	**99,961.08**	**121,629.75**	**106,332.16**	**1,063.00**	**55.00**	**116,266.67**
Guidance AP Tests	10,255.33	14,829.00	17,293.25	0.00	0.00	7,791.08
Guidance PSAT Tests	1,130.15	1,440.00	1,647.33	0.00	0.00	922.82
Non-Resident Tuition	0.00	1,408.39	1,100.00	691.61	0.00	1,000.00
Fees	**11,385.48**	**17,677.39**	**20,040.58**	**691.61**	**0.00**	**9,713.90**
Collected for Administration	0.00	34,997.00	32,797.00	0.00	2,200.00	0.00
Collected for Facilities and Operations	0.00	40.00	40.00	0.00	0.00	0.00
Collected for IT Services	0.00	7,672.74	7,627.74	0.00	10.00	35.00
Collected for Secondary Instruction	0.00	50,934.32	50,934.32	0.00	0.00	0.00
Collected for School Board	**0.00**	**93,644.06**	**91,399.06**	**0.00**	**2,210.00**	**35.00**
Faculty Fund	997.22	712.85	1,129.99	0.00	0.00	580.08
General Fund	3,525.67	13,583.41	16,190.10	2,768.02	0.00	3,687.00
Vending	20.00	842.43	0.00	0.00	862.43	0.00
Miscellaneous	**4,542.89**	**15,138.69**	**17,320.09**	**2,768.02**	**862.43**	**4,267.08**
Grants	4,539.35	1,483.00	1,741.09	0.00	0.00	4,281.26
Scholarship	796.41	5,920.00	3,750.00	0.00	0.00	2,966.41
Special	**5,335.76**	**7,403.00**	**5,491.09**	**0.00**	**0.00**	**7,247.67**
Activities	**223,634.65**	**384,309.34**	**361,829.69**	**10,467.20**	**10,467.20**	**246,114.30**
Checking	223,634.65	384,309.34	361,829.69	0.00	0.00	246,114.30
Cash and Investments	**223,634.65**	**384,309.34**	**361,829.69**	**0.00**	**0.00**	**246,114.30**
Cash and Investments	**223,634.65**	**384,309.34**	**361,829.69**	**0.00**	**0.00**	**246,114.30**

Roanoke County Public Schools **Schedule 5**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Hidden Valley High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	9,213.00	9,213.00	0.00	0.00	0.00
Athletic	0.00	54,976.00	50,527.87	0.00	0.00	4,448.13
Business Education	0.00	842.00	842.00	0.00	0.00	0.00
Character Counts	0.00	120.00	120.00	0.00	0.00	0.00
English and Reading	0.00	549.00	549.00	0.00	0.00	0.00
Family and Consumer Science	0.00	3,039.00	3,039.00	0.00	0.00	0.00
Guidance	0.00	996.00	996.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	8,555.00	8,555.00	0.00	0.00	0.00
Library	0.00	1,942.00	1,942.00	0.00	0.00	0.00
Marketing	0.00	867.00	867.00	0.00	0.00	0.00
Math	0.00	575.00	575.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,200.00	1,200.00	0.00	0.00	0.00
SAP Program	0.00	197.00	197.00	0.00	0.00	0.00
Science	0.00	4,413.00	4,413.00	0.00	0.00	0.00
Social Studies	0.00	345.00	345.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	750.00	750.00	0.00	0.00	0.00
Staff Development	0.00	2,110.00	2,110.00	0.00	0.00	0.00
Technology	0.00	1,359.00	1,359.00	0.00	0.00	0.00
Visual Arts	0.00	1,809.00	1,809.00	0.00	0.00	0.00
World Languages	0.00	120.00	120.00	0.00	0.00	0.00
Allotments	**0.00**	**94,577.00**	**90,128.87**	**0.00**	**0.00**	**4,448.13**
English	300.24	0.00	49.33	0.00	0.00	250.91
Family and Consumer Science	39.73	0.00	0.00	0.00	0.00	39.73
Forensics	523.19	0.00	452.61	0.00	0.00	70.58
Library	818.71	0.00	38.75	0.00	400.00	379.96
Math	2,175.23	500.00	672.53	0.00	0.00	2,002.70
Psychology	24.41	0.00	0.00	0.00	0.00	24.41
Science	1,287.58	500.00	133.52	0.00	0.00	1,654.06
Social Studies	478.88	0.00	4.60	0.00	474.28	0.00
Special Education	8.73	0.00	8.73	0.00	0.00	0.00
Tech Ed	146.10	0.00	0.00	0.00	0.00	146.10
Secondary Instruction	**5,802.80**	**1,000.00**	**1,360.07**	**0.00**	**874.28**	**4,568.45**
Academic Club	5,194.03	4,671.80	4,014.22	474.28	0.00	6,325.89
Archery Club	1,154.91	0.00	0.00	0.00	0.00	1,154.91
Art Club	1,255.67	697.00	569.18	0.00	0.00	1,383.49
Band	138.22	1,256.75	1,329.75	0.00	0.00	65.22
Choir/Music	132.43	819.70	758.17	0.00	0.00	193.96
Esports	471.00	470.00	548.00	0.00	0.00	393.00
Grade Level	13,405.93	10,677.89	19,442.39	4,205.00	4,045.00	4,801.43
ICANN	178.94	0.00	178.94	0.00	0.00	0.00
Language Club	2,204.14	0.00	275.00	0.00	0.00	1,929.14
Misc. Business	277.16	0.00	0.00	0.00	0.00	277.16
Newspaper	0.00	400.00	400.00	0.00	0.00	0.00
PTA/PTSO	0.00	2,000.00	2,000.00	0.00	0.00	0.00
School Projects	4,643.57	2,690.22	3,329.16	0.00	500.00	3,504.63
Sign Language	0.00	171.90	171.90	0.00	0.00	0.00
Theatre Arts	2,335.50	0.00	2,129.00	0.00	0.00	206.50
Vocational Clubs	12,505.27	16,800.18	11,621.65	1,069.19	769.19	17,983.80
Yearbook	2,528.50	20,365.50	23,344.00	450.00	0.00	0.00
Organizations and Activities	**46,425.27**	**61,020.94**	**70,111.36**	**6,198.47**	**5,314.19**	**38,219.13**

Roanoke County Public Schools **Schedule 5**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Hidden Valley High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Athletic Miscellaneous	0.00	35,844.47	29,182.91	40.53	40.53	6,661.56
Baseball	3,321.08	962.96	1,412.35	0.00	0.00	2,871.69
Basketball Boys	0.00	3,971.50	3,970.44	0.00	0.00	1.06
Cheerleaders	0.00	1,571.00	1,571.00	0.00	0.00	0.00
Football	0.00	14,906.26	14,630.91	0.00	0.00	275.35
Indoor Track Boys	0.00	1,675.00	1,525.00	0.00	0.00	150.00
Soccer Boys	0.00	5,407.80	2,081.62	0.00	0.00	3,326.18
Soccer Girls	0.00	4,856.51	1,818.16	0.00	0.00	3,038.35
Softball	0.00	5,442.40	2,513.10	0.00	0.00	2,929.30
Swimming	0.00	1,900.00	1,900.00	0.00	0.00	0.00
Tennis Boys	0.00	965.50	965.50	0.00	0.00	0.00
Volleyball	0.00	4,096.00	3,884.76	0.00	0.00	211.24
Wrestling	1,381.86	0.00	1,367.55	0.00	0.00	14.31
Athletics	**4,702.94**	**81,599.40**	**66,823.30**	**40.53**	**40.53**	**19,479.04**
Guidance AP Tests	6,396.67	28,137.98	28,892.81	0.00	0.00	5,641.84
Guidance PSAT Tests	2,640.59	3,090.00	3,101.38	0.00	0.00	2,629.21
PE Uniforms Sales	5,875.46	1,035.00	0.00	0.00	0.00	6,910.46
Fees	**14,912.72**	**32,262.98**	**31,994.19**	**0.00**	**0.00**	**15,181.51**
Collected for Administration	0.00	21,684.00	21,084.00	0.00	100.00	500.00
Collected for Facilities and Operations	0.00	160.00	160.00	0.00	0.00	0.00
Collected for IT Services	0.00	15,507.86	15,612.86	140.00	0.00	35.00
Collected for Secondary Instruction	0.00	122,538.12	122,538.12	0.00	0.00	0.00
Collected for School Board	**0.00**	**159,889.98**	**159,394.98**	**140.00**	**100.00**	**535.00**
Faculty Fund	485.19	445.00	767.95	0.00	0.00	162.24
General Fund	1,715.93	9,524.84	7,892.72	0.00	50.00	3,298.05
Interest	8.33	78.43	0.00	0.00	0.00	86.76
Vending	0.00	761.63	0.00	0.00	0.00	761.63
Washer and Dryer	1,754.64	0.00	0.00	0.00	0.00	1,754.64
Miscellaneous	**3,964.09**	**10,809.90**	**8,660.67**	**0.00**	**50.00**	**6,063.32**
Grants	299.66	731.05	731.05	0.00	0.00	299.66
Special	**299.66**	**731.05**	**731.05**	**0.00**	**0.00**	**299.66**
Activities	**76,107.48**	**441,891.25**	**429,204.49**	**6,379.00**	**6,379.00**	**88,794.24**
Checking	40,309.34	441,812.82	429,204.49	0.00	0.00	52,917.67
Savings	35,798.14	78.43	0.00	0.00	0.00	35,876.57
Cash and Investments	**76,107.48**	**441,891.25**	**429,204.49**	**0.00**	**0.00**	**88,794.24**
Cash and Investments	**76,107.48**	**441,891.25**	**429,204.49**	**0.00**	**0.00**	**88,794.24**

Roanoke County Public Schools **Schedule 6**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Northside High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	10,130.00	10,120.00	0.00	10.00	0.00
Athletic	0.00	54,976.00	52,800.58	0.00	75.00	2,100.42
Business Education	0.00	1,222.00	1,222.00	0.00	0.00	0.00
Character Counts	0.00	133.00	133.00	0.00	0.00	0.00
English and Reading	0.00	603.00	603.00	0.00	0.00	0.00
Family and Consumer Science	0.00	7,793.00	7,733.00	0.00	60.00	0.00
Guidance	0.00	1,095.00	1,095.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	9,407.00	9,407.00	0.00	0.00	0.00
Library	0.00	1,817.00	1,817.00	0.00	0.00	0.00
Marketing	0.00	1,302.00	1,299.60	0.00	2.40	0.00
Math	0.00	632.00	632.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,200.00	1,200.00	0.00	0.00	0.00
SAP Program	0.00	216.00	216.00	0.00	0.00	0.00
Science	0.00	3,103.00	3,103.00	0.00	0.00	0.00
Social Studies	0.00	380.00	380.00	0.00	0.00	0.00
Special Education - Classroom	0.00	400.00	400.00	0.00	0.00	0.00
Special Education - Teacher	0.00	1,275.00	1,285.00	10.00	0.00	0.00
Staff Development	0.00	1,550.00	1,550.00	0.00	0.00	0.00
Technology	0.00	1,551.00	1,551.00	0.00	0.00	0.00
Visual Arts	0.00	3,100.00	3,100.00	0.00	0.00	0.00
World Languages	0.00	120.00	120.00	0.00	0.00	0.00
Allotments	**0.00**	**102,405.00**	**100,167.18**	**10.00**	**147.40**	**2,100.42**
Administrative Miscellaneous	35.29	6,488.48	5,256.93	31.90	0.00	1,298.74
Art	627.31	0.00	54.76	0.00	0.00	572.55
Band	1,160.44	69.00	0.00	0.00	0.00	1,229.44
Business	67.17	0.00	0.00	0.00	0.00	67.17
Choir	3,343.16	3,128.19	3,846.74	0.00	29.50	2,595.11
English	39.11	0.00	0.00	0.00	0.00	39.11
Forensics	10.00	0.00	0.00	0.00	0.00	10.00
Guidance	128.61	0.00	-3.66	0.00	95.00	37.27
Instructional Materials	2.50	0.00	2.50	0.00	0.00	0.00
Marketing	5.59	0.00	0.00	0.00	0.00	5.59
Math	1,852.01	250.00	665.05	0.00	0.00	1,436.96
Physical Ed	114.31	0.00	0.00	0.00	0.00	114.31
Science	4,451.59	250.00	161.94	0.00	0.00	4,539.65
Social Studies	59.16	0.00	0.00	0.00	0.00	59.16
Special Education	380.88	0.00	32.43	0.00	0.00	348.45
World Language	661.65	87.50	87.50	0.00	0.00	661.65
Secondary Instruction	**12,938.78**	**10,273.17**	**10,104.19**	**31.90**	**124.50**	**13,015.16**

Roanoke County Public Schools **Schedule 6**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Northside High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Academic Club	3,160.99	1,813.00	1,841.48	0.00	0.00	3,132.51
Archery Club	635.55	0.00	0.00	0.00	0.00	635.55
Book Fair	309.95	68.65	225.45	0.00	0.00	153.15
Choir/Music	0.00	205.00	0.00	0.00	0.00	205.00
Grade Level	15,320.04	13,282.00	18,604.29	3,290.12	4,383.97	8,903.90
Language Club	13,530.23	3,500.00	3,752.97	0.00	0.00	13,277.26
Mentoring Program	410.00	0.00	0.00	0.00	0.00	410.00
Misc. Business	1,094.24	0.00	0.00	0.00	0.00	1,094.24
Newspaper	193.06	0.00	0.00	0.00	0.00	193.06
Pictures	388.10	8,982.58	5,454.55	0.00	2,447.45	1,468.68
PTSA	40.36	594.73	1,189.47	574.56	0.00	20.18
SADD	84.81	0.00	0.00	0.00	0.00	84.81
SCA	6,205.85	935.00	2,139.87	0.00	0.00	5,000.98
School Projects	1,379.88	8,446.35	12,096.53	3,270.30	0.00	1,000.00
Theatre Arts	4,731.58	0.00	199.90	0.00	0.00	4,531.68
Tri M	0.00	280.00	236.36	0.00	0.00	43.64
Vocational Clubs	7,446.98	2,526.00	4,682.97	75.00	0.00	5,365.01
Yearbook	2,755.05	9,968.17	7,050.17	0.00	75.00	5,598.05
Organizations and Activities	**57,686.67**	**50,601.48**	**57,474.01**	**7,209.98**	**6,906.42**	**51,117.70**
Blue Ridge District Dinner	566.62	4,718.50	4,409.87	80.74	549.19	406.80
Donations	9.45	0.00	0.00	0.00	0.00	9.45
Field Trips	961.45	0.00	0.00	0.00	0.00	961.45
United Way	46.00	0.00	0.00	0.00	0.00	46.00
Use Of Facilities	350.11	2,991.44	1,918.39	0.00	0.00	1,423.16
Clearing	**1,933.63**	**7,709.94**	**6,328.26**	**80.74**	**549.19**	**2,846.86**
Academic Team	1,012.41	0.00	193.79	0.00	0.00	818.62
Athletic Miscellaneous	4,327.66	4,287.10	9,708.93	16,018.20	0.00	14,924.03
Baseball	15,253.96	21,112.50	19,120.02	0.00	4,092.72	13,153.72
Basketball Boys	6,933.75	840.00	4,208.87	0.00	0.00	3,564.88
Basketball Girls	2,517.43	1,744.00	1,412.83	0.00	51.35	2,797.25
Cheerleaders	5,647.57	6,116.09	5,899.12	0.00	0.00	5,864.54
Cross Country	6,746.81	1,260.00	3,111.72	0.00	0.00	4,895.09
Football	4,863.90	18,702.27	12,623.71	0.00	2,184.00	8,758.46
Golf	2,497.27	17,395.00	1,799.00	0.00	0.00	18,093.27
Indoor Track Boys	1,068.69	2,770.00	2,536.58	0.00	0.00	1,302.11
Soccer Boys	6,031.60	19,489.67	11,768.04	0.00	4,210.18	9,543.05
Soccer Girls	3,987.78	10,876.00	7,765.45	0.00	2,945.00	4,153.33
Softball	4,998.45	4,312.31	1,619.12	0.00	1,176.50	6,515.14
Swimming	6,417.01	57.38	25.00	0.00	0.00	6,449.39
Tennis Boys	4,035.41	895.63	670.90	0.00	0.00	4,260.14
Tennis Girls	1,986.64	1,017.00	892.84	0.00	0.00	2,110.80
Track Boys	3,938.49	1,710.00	4,558.46	0.00	0.00	1,090.03
Volleyball	6,189.82	6,565.00	7,115.92	0.00	890.00	4,748.90
Wrestling	3,370.35	768.21	1,478.90	0.00	0.00	2,659.66
Athletics	**91,825.00**	**119,918.16**	**96,509.20**	**16,018.20**	**15,549.75**	**115,702.41**
Guidance AP Tests	3,192.45	615.00	1,590.00	0.00	0.00	2,217.45
Guidance PSAT Tests	0.00	1,500.00	1,276.60	0.00	0.00	223.40
Non-Resident Tuition	745.88	2,654.83	1,932.33	0.00	238.56	1,229.82
PE Uniforms Sales	4,021.23	230.00	876.42	0.00	0.00	3,374.81
Student Activities	0.00	-203.96	0.00	203.96	0.00	0.00
Fees	**7,959.56**	**4,795.87**	**5,675.35**	**203.96**	**238.56**	**7,045.48**

Roanoke County Public Schools **Schedule 6**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Northside High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Collected for Administration	0.00	18,913.00	18,913.00	0.00	0.00	0.00
Collected for IT Services	0.00	7,366.95	7,232.99	0.00	133.96	0.00
Collected for Secondary Instruction	0.00	54,674.00	53,969.00	8,895.00	8,800.00	800.00
Collected for School Board	**0.00**	**80,953.95**	**80,114.99**	**8,895.00**	**8,933.96**	**800.00**
Grounds	210.00	0.00	0.00	0.00	0.00	210.00
Interest	368.51	354.22	32.00	0.00	0.00	690.73
Vending	920.97	1,233.17	2,108.25	0.00	0.00	45.89
Washer and Dryer	345.58	0.00	0.00	0.00	0.00	345.58
Miscellaneous	**1,845.06**	**1,587.39**	**2,140.25**	**0.00**	**0.00**	**1,292.20**
Scholarship	3,713.69	580.00	689.99	0.00	0.00	3,603.70
Special	**3,713.69**	**580.00**	**689.99**	**0.00**	**0.00**	**3,603.70**
Activities	**177,902.39**	**378,824.96**	**359,203.42**	**32,449.78**	**32,449.78**	**197,523.93**
Certificate Of Deposit	65,693.21	191.91	0.00	0.00	0.00	65,885.12
Checking	112,209.18	378,633.05	359,203.42	0.00	0.00	131,638.81
Cash and Investments	**177,902.39**	**378,824.96**	**359,203.42**	**0.00**	**0.00**	**197,523.93**
	177,902.39	**378,824.96**	**359,203.42**	**0.00**	**0.00**	**197,523.93**

Roanoke County Public Schools **Schedule 7**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

William Byrd High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	12,249.00	12,249.00	0.00	0.00	0.00
Athletic	0.00	54,976.00	51,975.76	0.00	0.00	3,000.24
Business Education	0.00	926.00	926.00	0.00	0.00	0.00
Character Counts	0.00	160.00	160.00	0.00	0.00	0.00
English and Reading	0.00	729.00	728.87	0.00	0.13	0.00
Family and Consumer Science	0.00	5,236.00	5,236.00	0.00	0.00	0.00
Guidance	0.00	1,323.00	1,323.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.13	0.13	0.00	0.00
Instructional Materials NonKG	0.00	11,372.00	11,372.00	0.00	0.00	0.00
Library	0.00	2,259.00	2,259.00	0.00	0.00	0.00
Marketing	0.00	2,019.98	2,006.00	0.00	13.98	0.00
Math	0.00	764.00	764.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,200.00	1,200.00	0.00	0.00	0.00
SAP Program	0.00	262.00	262.00	0.00	0.00	0.00
Science	0.00	4,541.00	4,541.00	0.00	0.00	0.00
Social Studies	0.00	459.00	459.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	1,275.00	1,275.00	0.00	0.00	0.00
Staff Development	0.00	1,550.00	1,550.00	0.00	0.00	0.00
Technology	0.00	5,224.00	5,224.00	0.00	0.00	0.00
Visual Arts	0.00	3,457.00	3,457.00	0.00	0.00	0.00
World Languages	0.00	120.00	120.00	0.00	0.00	0.00
Allotments	**0.00**	**110,701.98**	**107,687.76**	**0.13**	**14.11**	**3,000.24**
Art	1,593.86	0.00	16.80	0.00	0.00	1,577.06
Band	782.41	6,290.29	1,093.17	0.00	0.00	5,979.53
Business	2,733.85	0.00	0.00	0.00	0.00	2,733.85
Choir	3,229.61	4,739.15	5,772.97	400.00	0.00	2,595.79
Drama	1,752.83	0.00	131.39	0.00	0.00	1,621.44
English	95.26	20.00	0.00	0.00	0.00	115.26
Guidance	230.96	302.00	151.08	0.00	0.00	381.88
Math	0.00	500.00	0.00	0.00	0.00	500.00
Science	2,146.25	0.00	7.53	0.00	0.00	2,138.72
Special Education	175.88	0.00	0.00	0.00	0.00	175.88
Tech Ed	2,661.27	25.00	0.00	0.00	0.00	2,686.27
World Language	2.14	0.00	0.00	0.00	0.00	2.14
Secondary Instruction	**15,404.32**	**11,876.44**	**7,172.94**	**400.00**	**0.00**	**20,507.82**
Academic Club	5,307.10	4,008.00	3,054.61	0.00	0.00	6,260.49
Archery Club	1,165.42	0.00	0.00	0.00	1,059.10	106.32
Art Club	201.94	0.00	0.00	0.00	0.00	201.94
Builders Club	364.76	75.00	25.99	0.00	0.00	413.77
Esports	944.06	1,224.00	1,448.00	0.00	0.00	720.06
Grade Level	8,238.35	26,132.00	18,583.83	3,667.88	4,067.88	15,386.52
Language Club	774.86	0.00	0.00	0.00	0.00	774.86
Media Club	605.19	101.88	134.08	0.00	0.00	572.99
Misc. Business	448.62	280.00	349.37	0.00	235.86	143.39
Newspaper	134.00	0.00	0.00	0.00	0.00	134.00
PTA/PTSO	0.00	75.00	0.00	0.00	0.00	75.00
SCA	2,595.90	160.00	1,476.55	0.00	0.00	1,279.35
School Projects	280.36	0.00	0.00	0.00	258.70	21.66
Vocational Clubs	6,234.47	2,906.00	3,428.74	13.98	0.00	5,725.71
Yearbook	12,813.28	34,327.58	26,368.23	0.00	1,025.00	19,747.63
Organizations and Activities	**40,108.31**	**69,289.46**	**54,869.40**	**3,681.86**	**6,646.54**	**51,563.69**

Roanoke County Public Schools **Schedule 7**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

William Byrd High School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Blue Ridge District Dinner	0.00	7,460.36	8,039.31	848.08	0.00	269.13
Field Trips	1,302.45	4.00	0.00	0.00	0.00	1,306.45
Use Of Facilities	228.16	0.00	0.00	0.00	0.00	228.16
Clearing	**1,530.61**	**7,464.36**	**8,039.31**	**848.08**	**0.00**	**1,803.74**
Athletic Miscellaneous	461.02	4,029.20	2,925.83	1,259.10	0.00	2,823.49
Baseball	7,884.73	16,929.02	15,959.93	0.00	0.00	8,853.82
Basketball Boys	1,076.50	1,678.43	2,653.00	0.00	0.00	101.93
Basketball Girls	10,860.77	9,846.94	8,098.85	450.00	650.00	12,408.86
Cheerleaders	107.59	50.00	0.00	0.00	0.00	157.59
Cross Country	1,855.62	2,549.50	1,409.66	200.00	0.00	3,195.46
Football	1,063.83	31,528.72	29,998.75	0.00	0.00	2,593.80
Golf	4,087.35	877.00	1,442.00	0.00	0.00	3,522.35
Lacrosse	3,438.90	7,667.13	5,832.84	0.00	200.00	5,073.19
Soccer Boys	1,076.50	5,969.00	3,323.11	0.00	0.00	3,722.39
Soccer Girls	6.49	6,224.20	3,066.36	0.00	0.00	3,164.33
Softball	1.31	7,950.95	3,037.96	0.00	848.08	4,066.22
Swimming	0.00	1,043.00	424.33	0.00	0.00	618.67
Tennis Girls	841.88	4,443.00	2,541.42	0.00	0.00	2,743.46
Volleyball	2.77	9,966.11	4,831.78	0.00	0.00	5,137.10
Wrestling	7,292.02	2,100.00	3,938.85	0.00	0.00	5,453.17
Athletics	**40,057.28**	**112,852.20**	**89,484.67**	**1,909.10**	**1,698.08**	**63,635.83**
Guidance AP Tests	4,163.64	135.00	2,243.00	0.00	1,225.50	830.14
Guidance PSAT Tests	0.00	2,460.00	2,132.33	0.00	30.00	297.67
Non-Resident Tuition	169.04	3,410.00	0.00	0.00	2,212.98	1,366.06
PE Uniforms Sales	196.47	44.00	0.00	0.00	0.00	240.47
Fees	**4,529.15**	**6,049.00**	**4,375.33**	**0.00**	**3,468.48**	**2,734.34**
Collected for Administration	0.00	31,199.00	30,502.67	0.00	154.33	542.00
Collected for IT Services	0.00	20,587.87	20,612.87	25.00	0.00	0.00
Collected for Secondary Instruction	0.00	89,364.83	89,744.83	380.00	0.00	0.00
Collected for School Board	**0.00**	**141,151.70**	**140,860.37**	**405.00**	**154.33**	**542.00**
General Fund	1,331.76	12,472.08	18,379.73	4,737.37	0.00	161.48
Grounds	30.59	0.00	29.95	0.00	0.00	0.64
Interest	1,248.21	6.72	0.00	0.00	0.00	1,254.93
Vending	0.00	1,436.50	649.69	0.00	0.00	786.81
Miscellaneous	**2,610.56**	**13,915.30**	**19,059.37**	**4,737.37**	**0.00**	**2,203.86**
Grants	2,864.24	483.00	483.00	0.00	0.00	2,864.24
Scholarship	839.45	0.00	0.00	0.00	0.00	839.45
Special	**3,703.69**	**483.00**	**483.00**	**0.00**	**0.00**	**3,703.69**
Activities	**107,943.92**	**473,783.44**	**432,032.15**	**11,981.54**	**11,981.54**	**149,695.21**
Certificate Of Deposit	67,173.83	6.72	0.00	0.00	0.00	67,180.55
Checking	40,770.09	473,776.72	432,032.15	0.00	0.00	82,514.66
Cash and Investments	**107,943.92**	**473,783.44**	**432,032.15**	**0.00**	**0.00**	**149,695.21**
	107,943.92	**473,783.44**	**432,032.15**	**0.00**	**0.00**	**149,695.21**

Roanoke County Public Schools **Schedule 8**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Cave Spring Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	8,820.00	8,820.00	0.00	0.00	0.00
Athletic	0.00	25,056.00	16,199.56	0.00	0.00	8,856.44
Business Education	0.00	1,031.00	1,031.00	0.00	0.00	0.00
Character Counts	0.00	114.00	114.00	0.00	0.00	0.00
English and Reading	0.00	525.00	519.02	0.00	5.98	0.00
Family and Consumer Science	0.00	1,073.00	1,073.00	0.00	0.00	0.00
Guidance	0.00	953.00	953.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	8,190.00	8,136.40	0.00	53.60	0.00
Library	0.00	3,007.00	3,007.00	0.00	0.00	0.00
Math	0.00	550.00	550.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,000.00	1,000.00	0.00	0.00	0.00
SAP Program	0.00	188.00	188.00	0.00	0.00	0.00
Science	0.00	1,831.00	1,831.00	0.00	0.00	0.00
Social Studies	0.00	330.00	330.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	200.00	200.00	0.00
Special Education - Teacher	0.00	750.00	750.00	0.00	0.00	0.00
Staff Development	0.00	1,550.00	1,550.00	0.00	0.00	0.00
Technology	0.00	3,432.00	3,432.00	0.00	0.00	0.00
Visual Arts	0.00	1,421.00	1,421.00	0.00	0.00	0.00
World Languages	0.00	50.00	50.00	0.00	0.00	0.00
Allotments	**0.00**	**60,471.00**	**51,554.98**	**200.00**	**259.58**	**8,856.44**
Band	192.49	30.00	170.54	0.00	0.00	51.95
Business	260.39	0.00	0.00	0.00	0.00	260.39
Choir	1,174.81	0.00	63.19	0.00	0.00	1,111.62
Family and Consumer Science	654.86	0.00	0.00	0.00	0.00	654.86
Guidance	55.51	0.00	-217.88	417.93	0.00	691.32
Library	1,213.40	21.53	712.32	59.58	0.00	582.19
Long-Term Rental Funds	2,854.47	0.00	80.23	0.00	0.00	2,774.24
Physical Ed	4,079.98	0.00	0.00	0.00	0.00	4,079.98
Science	197.13	0.00	-27.41	0.00	0.00	224.54
Tech Ed	387.83	0.00	32.67	0.00	0.00	355.16
Secondary Instruction	**11,070.87**	**51.53**	**813.66**	**477.51**	**0.00**	**10,786.25**
Academic Club	574.18	0.45	399.21	0.00	0.00	175.42
Band	4,381.75	3,059.30	2,071.77	0.00	690.85	4,678.43
Builders Club	252.16	553.00	646.13	0.00	0.00	159.03
Misc. Business	1,820.01	297.00	39.96	0.00	0.00	2,077.05
PTA/PTSO	125.00	0.00	0.00	0.00	0.00	125.00
SCA	353.02	0.00	0.00	0.00	0.00	353.02
School Projects	2,909.30	3,082.40	1,936.96	29.69	29.69	4,054.74
Theatre Arts	4,868.56	0.00	0.00	0.00	0.00	4,868.56
Yearbook	7,883.26	4,458.00	2,390.16	0.00	0.00	9,951.10
Organizations and Activities	**23,167.24**	**11,450.15**	**7,484.19**	**29.69**	**720.54**	**26,442.35**
Donations	76.00	0.00	0.00	0.00	0.00	76.00
Field Trips	2,359.62	0.00	385.92	305.92	0.00	2,279.62
Use Of Facilities	781.59	0.00	0.00	0.00	0.00	781.59
Clearing	**3,217.21**	**0.00**	**385.92**	**305.92**	**0.00**	**3,137.21**

Roanoke County Public Schools **Schedule 8**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Cave Spring Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Athletic Miscellaneous	13,760.00	12,141.00	7,212.09	0.00	750.00	17,938.91
Baseball	2,365.42	0.00	0.00	0.00	0.00	2,365.42
Basketball Boys	1,176.21	0.00	328.92	0.00	0.00	847.29
Cheerleaders	1,701.28	4,380.00	4,141.09	0.00	0.00	1,940.19
Football	3,529.73	450.00	144.00	0.00	0.00	3,835.73
Golf	2.74	0.00	0.00	0.00	0.00	2.74
Soccer Boys	79.66	0.00	0.00	0.00	0.00	79.66
Soccer Girls	1,249.80	0.00	0.00	0.00	0.00	1,249.80
Softball	391.22	39.00	189.75	750.00	0.00	990.47
Track Boys	724.76	0.00	0.00	0.00	0.00	724.76
Volleyball	3,554.47	0.00	595.44	0.00	0.00	2,959.03
Wrestling	2,189.10	0.00	0.00	0.00	0.00	2,189.10
Athletics	**30,724.39**	**17,010.00**	**12,611.29**	**750.00**	**750.00**	**35,123.10**
Non-Resident Tuition	1,700.00	800.00	0.00	0.00	0.00	2,500.00
Fees	**1,700.00**	**800.00**	**0.00**	**0.00**	**0.00**	**2,500.00**
Collected for Administration	0.00	2,903.00	2,645.00	0.00	0.00	258.00
Collected for Elementary Instruction	0.00	875.00	875.00	0.00	0.00	0.00
Collected for IT Services	0.00	9,423.49	9,423.49	0.00	0.00	0.00
Collected for Secondary Instruction	0.00	13,200.00	13,200.00	0.00	0.00	0.00
Collected for School Board	**0.00**	**26,401.49**	**26,143.49**	**0.00**	**0.00**	**258.00**
General Fund	59,846.78	16,769.07	14,739.63	0.00	33.00	61,843.22
Miscellaneous	**59,846.78**	**16,769.07**	**14,739.63**	**0.00**	**33.00**	**61,843.22**
Grants	0.00	1,144.90	1,144.90	0.00	0.00	0.00
Special	**0.00**	**1,144.90**	**1,144.90**	**0.00**	**0.00**	**0.00**
Activities	**129,726.49**	**134,098.14**	**114,878.06**	**1,763.12**	**1,763.12**	**148,946.57**
Checking	129,726.49	134,098.14	114,878.06	0.00	0.00	148,946.57
Cash and Investments	**129,726.49**	**134,098.14**	**114,878.06**	**0.00**	**0.00**	**148,946.57**
	129,726.49	**134,098.14**	**114,878.06**	**0.00**	**0.00**	**148,946.57**

Roanoke County Public Schools **Schedule 9**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Glenvar Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	5,331.00	5,331.00	0.00	0.00	0.00
Athletic	0.00	25,056.00	10,125.14	0.00	0.00	14,930.86
Business Education	0.00	854.00	854.00	0.00	0.00	0.00
Character Counts	0.00	66.00	66.00	0.00	0.00	0.00
English and Reading	0.00	300.00	300.00	0.00	0.00	0.00
Family and Consumer Science	0.00	1,194.00	1,194.00	0.00	0.00	0.00
Guidance	0.00	544.00	544.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	4,672.00	4,672.00	0.00	0.00	0.00
Library	0.00	1,998.00	1,998.00	0.00	0.00	0.00
Math	0.00	314.00	314.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,000.00	1,000.00	0.00	0.00	0.00
SAP Program	0.00	107.00	107.00	0.00	0.00	0.00
Science	0.00	1,044.00	1,044.00	0.00	0.00	0.00
Social Studies	0.00	189.00	189.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	675.00	675.00	0.00	0.00	0.00
Staff Development	0.00	1,550.00	1,550.00	0.00	0.00	0.00
Technology	0.00	1,974.00	1,974.00	0.00	0.00	0.00
Visual Arts	0.00	824.00	824.00	0.00	0.00	0.00
Allotments	**0.00**	**48,292.00**	**33,361.14**	**0.00**	**0.00**	**14,930.86**
Library	196.97	33.33	0.00	0.00	0.00	230.30
Science	743.02	0.00	0.00	0.00	0.00	743.02
Secondary Instruction	**939.99**	**33.33**	**0.00**	**0.00**	**0.00**	**973.32**
Academic Club	304.72	0.00	0.00	0.00	0.00	304.72
Art Club	121.24	0.00	0.00	0.00	0.00	121.24
Band	772.05	222.03	347.23	0.00	0.00	646.85
Book Fair	579.52	0.00	198.78	0.00	0.00	380.74
Choir/Music	6,232.71	974.52	2,203.31	0.00	0.00	5,003.92
Grade Level	6,939.62	276.00	2,654.34	0.00	0.00	4,561.28
Matching Funds	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Misc. Business	200.00	0.00	195.89	0.00	0.00	4.11
Pictures	10,791.55	1,293.16	0.00	0.00	0.00	12,084.71
SCA	582.64	0.00	0.00	0.00	0.00	582.64
School Projects	1,063.97	102.75	263.02	0.00	0.00	903.70
Yearbook	1,553.04	177.00	193.90	0.00	0.00	1,536.14
Organizations and Activities	**29,141.06**	**4,045.46**	**7,056.47**	**0.00**	**0.00**	**26,130.05**
Field Trips	3,762.11	110.00	110.00	0.00	0.00	3,762.11
Clearing	**3,762.11**	**110.00**	**110.00**	**0.00**	**0.00**	**3,762.11**
Athletic Miscellaneous	40,567.96	12,779.12	5,562.89	2,196.51	0.00	49,980.70
Baseball	85.45	500.00	0.00	0.00	0.00	585.45
Basketball Boys	2,781.39	0.00	484.42	0.00	0.00	2,296.97
Basketball Girls	104.24	134.41	0.00	0.00	0.00	238.65
Cheerleaders	759.20	630.27	0.00	0.00	0.00	1,389.47
Cross Country	292.00	0.00	0.00	0.00	0.00	292.00
Football	1,755.86	1,990.00	2,267.02	0.00	0.00	1,478.84
Soccer Boys	302.97	570.00	79.92	0.00	0.00	793.05
Soccer Girls	0.00	3,095.24	549.19	0.00	2,196.51	349.54
Softball	28.93	0.00	0.00	0.00	0.00	28.93
Track Girls	252.49	0.00	0.00	0.00	0.00	252.49
Volleyball	1,622.12	0.00	0.00	0.00	0.00	1,622.12
Wrestling	2,617.18	90.00	0.00	0.00	0.00	2,707.18
Athletics	**51,169.79**	**19,789.04**	**8,943.44**	**2,196.51**	**2,196.51**	**62,015.39**

Roanoke County Public Schools **Schedule 9**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Glenvar Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Non-Resident Tuition	0.00	200.00	500.00	300.00	0.00	0.00
PE Uniforms Sales	1,412.73	78.00	0.00	0.00	0.00	1,490.73
Fees	**1,412.73**	**278.00**	**500.00**	**300.00**	**0.00**	**1,490.73**
Collected for Administration	0.00	2,537.00	2,237.00	0.00	300.00	0.00
Collected for Elementary Instruction	0.00	1,255.00	1,255.00	0.00	0.00	0.00
Collected for IT Services	0.00	4,791.96	4,791.96	0.00	0.00	0.00
Collected for Secondary Instruction	0.00	4,800.00	4,800.00	0.00	0.00	0.00
Collected for School Board	**0.00**	**13,383.96**	**13,083.96**	**0.00**	**300.00**	**0.00**
Faculty Fund	174.20	570.53	674.21	0.00	0.00	70.52
General Fund	18,798.48	13,237.76	13,857.99	499.71	0.00	18,677.96
Vending	0.00	499.71	0.00	0.00	499.71	0.00
Miscellaneous	**18,972.68**	**14,308.00**	**14,532.20**	**499.71**	**499.71**	**18,748.48**
Grants	612.43	500.00	225.55	0.00	0.00	886.88
Special	**612.43**	**500.00**	**225.55**	**0.00**	**0.00**	**886.88**
Activities	**106,010.79**	**100,739.79**	**77,812.76**	**2,996.22**	**2,996.22**	**128,937.82**
Checking	106,010.79	100,739.79	77,812.76	0.00	0.00	128,937.82
Cash and Investments	**106,010.79**	**100,739.79**	**77,812.76**	**0.00**	**0.00**	**128,937.82**
	106,010.79	**100,739.79**	**77,812.76**	**0.00**	**0.00**	**128,937.82**

Roanoke County Public Schools **Schedule 10**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Hidden Valley Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	6,768.00	6,768.00	0.00	0.00	0.00
American Education Week	0.00	100.00	0.00	0.00	100.00	0.00
Athletic	0.00	25,056.00	23,182.95	0.00	0.00	1,873.05
Business Education	0.00	1,030.00	1,097.00	67.00	0.00	0.00
Character Counts	0.00	89.00	0.00	0.00	89.00	0.00
English and Reading	0.00	403.00	403.00	0.00	0.00	0.00
Guidance	0.00	732.00	732.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	6,285.00	6,285.00	0.00	0.00	0.00
Library	0.00	2,384.00	2,384.00	0.00	0.00	0.00
Math	0.00	422.00	422.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,000.00	1,000.00	0.00	0.00	0.00
SAP Program	0.00	145.00	145.00	0.00	0.00	0.00
Science	0.00	1,405.00	1,405.00	0.00	0.00	0.00
Social Studies	0.00	254.00	254.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	525.00	525.00	0.00	0.00	0.00
Staff Development	0.00	1,550.00	1,550.00	0.00	0.00	0.00
Technology	0.00	3,917.00	3,850.00	297.30	364.30	0.00
Visual Arts	0.00	1,292.00	1,292.00	0.00	0.00	0.00
World Languages	0.00	50.00	50.00	0.00	0.00	0.00
Allotments	**0.00**	**54,007.00**	**51,944.95**	**364.30**	**553.30**	**1,873.05**
Administrative Miscellaneous	101.06	4,072.55	4,571.26	578.73	0.00	181.08
Art	42.24	0.00	1.63	0.00	0.00	40.61
Band	352.24	0.00	0.00	0.00	0.00	352.24
Business	545.75	0.00	4.09	0.00	0.00	541.66
Choir	1,510.03	-218.00	0.00	218.00	218.00	1,292.03
Guidance	727.53	248.00	462.03	0.00	0.00	513.50
Instructional Materials	309.45	3,268.77	91.18	0.00	0.00	3,487.04
Library	180.47	30.14	23.99	0.00	0.00	186.62
Physical Ed	37.88	0.00	0.00	0.00	0.00	37.88
Science	76.97	0.00	5.43	0.00	0.00	71.54
Social Studies	18.45	0.00	0.00	0.00	0.00	18.45
Special Education	79.99	0.00	62.09	0.00	0.00	17.90
Tech Ed	488.36	0.00	0.00	0.00	0.00	488.36
Secondary Instruction	**4,470.42**	**7,401.46**	**5,221.70**	**796.73**	**218.00**	**7,228.91**
Book Fair	917.49	0.00	185.84	0.00	0.00	731.65
Builders Club	288.55	0.00	0.00	0.00	0.00	288.55
ICANN	715.28	1,800.00	1,193.28	0.00	55.00	1,267.00
Language Club	400.33	0.00	3.64	0.00	0.00	396.69
Misc. Business	86.68	0.00	0.00	0.00	0.00	86.68
Pictures	0.00	1,882.82	0.00	0.00	1,882.82	0.00
SCA	1,639.99	3.12	63.88	0.00	0.00	1,579.23
School Projects	142.43	0.00	75.12	20.16	0.00	87.47
School Store	329.07	0.00	0.00	0.00	0.00	329.07
Yearbook	579.00	654.00	794.77	0.00	438.23	0.00
Organizations and Activities	**5,098.82**	**4,339.94**	**2,316.53**	**20.16**	**2,376.05**	**4,766.34**
All District Band	115.00	0.00	0.00	0.00	0.00	115.00
Donations	0.00	237.45	0.00	0.00	237.45	0.00
Field Trips	20,371.29	0.00	13,924.03	1,214.17	1,234.33	6,427.10
United Way	91.72	0.00	0.00	0.00	0.00	91.72
Clearing	**20,578.01**	**237.45**	**13,924.03**	**1,214.17**	**1,471.78**	**6,633.82**

Roanoke County Public Schools **Schedule 10**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Hidden Valley Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Baseball	1,560.57	4,624.00	2,580.07	0.00	1,244.00	2,360.50
Basketball Boys	2,716.48	1,078.00	1,640.82	100.00	0.00	2,253.66
Basketball Girls	1,677.93	528.00	1,165.56	100.00	0.00	1,140.37
Cheerleaders	92.92	1,609.00	1,506.94	0.00	0.00	194.98
Football	5,083.78	1,790.00	5,068.87	0.00	1,151.02	653.89
Soccer Boys	654.11	2,038.00	1,183.25	0.00	1,038.00	470.86
Soccer Girls	0.00	2,825.00	800.00	0.00	1,140.00	885.00
Softball	69.10	1,134.00	600.00	0.00	534.00	69.10
Track Boys	702.02	0.00	85.87	0.00	0.00	616.15
Track Girls	811.89	1,353.00	762.37	0.00	605.00	797.52
Volleyball	2,245.38	1,422.89	1,009.97	0.00	274.44	2,383.86
Wrestling	2,516.06	436.25	165.93	0.00	0.00	2,786.38
Athletics	**18,130.24**	**18,838.14**	**16,569.65**	**200.00**	**5,986.46**	**14,612.27**
PE Uniforms Sales	6,538.72	0.00	0.00	0.00	0.00	6,538.72
Student Activities	677.00	455.00	337.66	337.66	1,132.00	0.00
Textbook Fees	11.00	0.00	0.00	0.00	0.00	11.00
Fees	**7,226.72**	**455.00**	**337.66**	**337.66**	**1,132.00**	**6,549.72**
Collected for Administration	0.00	7,676.00	6,774.00	0.00	902.00	0.00
Collected for Elementary Instruction	0.00	975.00	975.00	0.00	0.00	0.00
Collected for IT Services	0.00	11,314.57	12,096.57	1,132.00	350.00	0.00
Collected for Secondary Instruction	0.00	11,600.00	11,600.00	1,200.00	1,200.00	0.00
Collected for Testing and Remediation	0.00	0.00	50.46	50.46	0.00	0.00
Collected for School Board	**0.00**	**31,565.57**	**31,496.03**	**2,382.46**	**2,452.00**	**0.00**
Faculty Fund	1,355.21	565.00	236.91	0.00	0.00	1,683.30
General Fund	31,962.33	9,562.76	14,119.67	4,173.59	830.75	30,748.26
Grounds	53.15	375.00	381.98	0.00	0.00	46.17
Vending	0.00	255.19	0.00	0.00	255.19	0.00
Miscellaneous	**33,370.69**	**10,757.95**	**14,738.56**	**4,173.59**	**1,085.94**	**32,477.73**
Capital Outlay	5,885.84	11.14	849.12	5,786.46	0.00	10,834.32
Grants	1,533.19	300.00	969.46	0.00	0.00	863.73
Special	**7,419.03**	**311.14**	**1,818.58**	**5,786.46**	**0.00**	**11,698.05**
Activities	**96,293.93**	**127,913.65**	**138,367.69**	**15,275.53**	**15,275.53**	**85,839.89**
Checking	96,293.93	127,913.65	138,367.69	0.00	0.00	85,839.89
Cash and Investments	**96,293.93**	**127,913.65**	**138,367.69**	**0.00**	**0.00**	**85,839.89**
Cash and Investments	**96,293.93**	**127,913.65**	**138,367.69**	**0.00**	**0.00**	**85,839.89**

Roanoke County Public Schools **Schedule 11**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Northside Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	7,901.00	7,901.00	0.00	0.00	0.00
Athletic	0.00	26,244.00	13,921.43	0.00	0.00	12,322.57
Business Education	0.00	1,206.00	1,206.00	0.00	0.00	0.00
Character Counts	0.00	102.00	102.00	0.00	0.00	0.00
English and Reading	0.00	471.00	471.00	0.00	0.00	0.00
Family and Consumer Science	0.00	1,430.00	1,243.73	0.00	186.27	0.00
Guidance	0.00	854.00	854.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	7,337.00	7,337.00	0.00	0.00	0.00
Library	0.00	2,950.00	2,950.00	0.00	0.00	0.00
Math	0.00	493.00	493.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,000.00	1,000.00	0.00	0.00	0.00
SAP Program	0.00	169.00	169.00	0.00	0.00	0.00
Science	0.00	1,679.29	1,679.29	0.00	0.00	0.00
Social Studies	0.00	296.00	296.00	0.00	0.00	0.00
Special Education - Classroom	0.00	403.09	403.09	0.00	0.00	0.00
Special Education - Teacher	0.00	1,050.00	1,050.00	0.00	0.00	0.00
Staff Development	0.00	2,754.97	2,754.97	0.00	0.00	0.00
Technology	0.00	2,724.00	2,724.00	0.00	0.00	0.00
Visual Arts	0.00	1,033.00	1,033.00	0.00	0.00	0.00
Allotments	**0.00**	**60,497.35**	**47,988.51**	**0.00**	**186.27**	**12,322.57**
Business	423.04	0.00	0.00	0.00	0.00	423.04
English	248.76	0.00	42.65	0.00	0.00	206.11
Family and Consumer Science	162.49	4.91	186.27	186.27	0.00	167.40
Guidance	350.01	0.00	0.00	0.00	0.00	350.01
Library	467.64	933.96	1,343.13	356.42	0.00	414.89
Math	65.37	0.00	0.00	0.00	0.00	65.37
Physical Ed	42.05	0.00	0.00	0.00	0.00	42.05
Special Education	94.41	0.00	0.00	0.00	0.00	94.41
Student Teachers	852.24	0.00	0.00	0.00	0.00	852.24
Secondary Instruction	**2,706.01**	**938.87**	**1,572.05**	**542.69**	**0.00**	**2,615.52**
Academic Club	510.52	491.00	315.00	0.00	81.79	604.73
Archery Club	3,421.01	0.00	-450.00	0.00	0.00	3,871.01
Band	32,348.24	9,136.38	10,262.34	0.00	20.00	31,202.28
Builders Club	35.00	0.00	0.00	0.00	35.00	0.00
Choir/Music	0.00	4,391.55	2,256.57	0.00	0.00	2,134.98
Grade Level	491.10	0.00	107.19	0.00	0.00	383.91
Misc. Business	1,270.37	298.00	459.37	35.00	0.00	1,144.00
Newspaper	15.30	0.00	0.00	0.00	0.00	15.30
Pictures	9,447.26	1,263.30	2,129.09	0.00	0.00	8,581.47
SCA	452.31	0.00	223.09	30.06	0.00	259.28
School Projects	4,605.94	0.00	-5.00	0.00	30.06	4,580.88
Yearbook	2,993.66	2,220.00	3,575.64	0.00	0.00	1,638.02
Organizations and Activities	**55,590.71**	**17,800.23**	**18,873.29**	**65.06**	**166.85**	**54,415.86**
Field Trips	1,743.56	0.00	0.00	0.00	0.00	1,743.56
Use Of Facilities	896.27	0.00	341.80	0.00	0.00	554.47
Clearing	**2,639.83**	**0.00**	**341.80**	**0.00**	**0.00**	**2,298.03**

Roanoke County Public Schools **Schedule 11**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Northside Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Athletic Miscellaneous	6,848.43	0.00	452.50	0.00	0.00	6,395.93
Baseball	3,390.95	3,608.00	5,074.86	0.00	0.00	1,924.09
Basketball Boys	10,024.76	0.00	25.00	0.00	0.00	9,999.76
Basketball Girls	7,281.48	0.00	0.00	0.00	0.00	7,281.48
Cheerleaders	3,692.92	3,703.50	5,049.78	0.00	0.00	2,346.64
Football	17,267.58	2,984.86	2,108.51	0.00	0.00	18,143.93
Soccer Boys	4,272.47	2,319.00	1,714.33	0.00	0.00	4,877.14
Soccer Girls	7,729.84	1,880.00	1,237.03	0.00	0.00	8,372.81
Softball	5,618.17	2,548.00	1,254.19	0.00	0.00	6,911.98
Track Boys	3,388.14	685.00	313.71	0.00	0.00	3,759.43
Track Girls	4,625.17	988.00	400.00	0.00	0.00	5,213.17
Volleyball	10,584.45	890.00	520.00	0.00	0.00	10,954.45
Wrestling	18,374.01	0.00	0.00	0.00	0.00	18,374.01
Athletics	**103,098.37**	**19,606.36**	**18,149.91**	**0.00**	**0.00**	**104,554.82**
Non-Resident Tuition	1,120.54	932.33	0.00	15.01	0.00	2,067.88
PE Uniforms Sales	5,452.93	0.00	0.00	0.00	0.00	5,452.93
Textbook Fees	77.47	0.00	0.00	0.00	0.00	77.47
Fees	**6,650.94**	**932.33**	**0.00**	**15.01**	**0.00**	**7,598.28**
Collected for Administration	0.00	3,047.01	3,032.00	0.00	15.01	0.00
Collected for Elementary Instruction	0.00	485.00	485.00	0.00	0.00	0.00
Collected for IT Services	0.00	6,176.88	6,176.88	0.00	0.00	0.00
Collected for Secondary Instruction	0.00	2,000.00	2,000.00	800.00	800.00	0.00
Collected for School Board	**0.00**	**11,708.89**	**11,693.88**	**800.00**	**815.01**	**0.00**
General Fund	5,596.20	3,263.21	6,573.37	0.00	249.45	2,036.59
Interest	26,575.04	228.38	0.00	0.00	0.00	26,803.42
Vending	3,842.42	2,321.75	3,756.28	0.00	0.00	2,407.89
Miscellaneous	**36,013.66**	**5,813.34**	**10,329.65**	**0.00**	**249.45**	**31,247.90**
Capital Outlay	2,500.00	0.00	0.00	0.00	0.00	2,500.00
Grants	5.18	483.00	445.51	0.00	5.18	37.49
Scholarship	208.95	0.00	160.81	0.00	0.00	48.14
Special	**2,714.13**	**483.00**	**606.32**	**0.00**	**5.18**	**2,585.63**
Activities	**209,413.65**	**117,780.37**	**109,555.41**	**1,422.76**	**1,422.76**	**217,638.61**
Certificate Of Deposit	91,294.79	113.20	0.00	0.00	0.00	91,407.99
Checking	118,118.86	117,667.17	109,555.41	0.00	0.00	126,230.62
Cash and Investments	**209,413.65**	**117,780.37**	**109,555.41**	**0.00**	**0.00**	**217,638.61**
Cash and Investments	**209,413.65**	**117,780.37**	**109,555.41**	**0.00**	**0.00**	**217,638.61**

Roanoke County Public Schools **Schedule 12**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

William Byrd Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	9,672.00	9,672.00	0.00	0.00	0.00
Athletic	0.00	12,528.00	12,528.00	0.00	0.00	0.00
Business Education	0.00	1,261.00	1,261.00	0.00	0.00	0.00
Character Counts	0.00	128.00	128.00	0.00	0.00	0.00
English and Reading	0.00	576.00	576.00	0.00	0.00	0.00
Family and Consumer Science	0.00	2,745.00	2,745.00	0.00	0.00	0.00
Guidance	0.00	1,045.00	1,045.00	0.00	0.00	0.00
Health and PE	0.00	400.00	400.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	8,984.00	9,003.52	19.52	0.00	0.00
Library	0.00	3,282.00	3,282.00	0.00	0.00	0.00
Library Media Allotment	0.00	10.39	0.00	0.00	0.00	10.39
Math	0.00	604.00	604.00	0.00	0.00	0.00
Music and Performing Arts	0.00	1,000.00	1,000.00	0.00	0.00	0.00
SAP Program	0.00	206.00	206.00	0.00	0.00	0.00
Science	0.00	2,010.00	1,990.48	0.00	19.52	0.00
Social Studies	0.00	362.00	362.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	1,050.00	1,050.00	0.00	0.00	0.00
Staff Development	0.00	2,099.99	2,145.19	45.20	0.00	0.00
Technology	0.00	1,844.00	1,844.00	0.00	0.00	0.00
Visual Arts	0.00	1,629.00	1,632.17	3.17	0.00	0.00
World Languages	0.00	50.00	50.00	0.00	0.00	0.00
Allotments	**0.00**	**51,686.38**	**51,724.36**	**67.89**	**19.52**	**10.39**
Art	408.89	266.29	263.69	0.00	3.17	408.32
Band	990.32	266.29	810.29	0.00	0.00	446.32
Business	51.92	0.00	0.00	0.00	0.00	51.92
Choir	2,184.88	1,072.41	1,217.05	0.00	0.00	2,040.24
Choir Fieldtrip	0.90	351.42	0.00	0.00	0.00	352.32
English	13.64	0.00	0.00	0.00	0.00	13.64
Guidance	0.00	50.00	0.00	0.00	0.00	50.00
Library	1,386.74	2,144.82	2,091.14	20.00	0.00	1,460.42
Physical Ed	40.00	0.00	0.00	0.00	0.00	40.00
Social Studies	2.13	0.00	0.00	0.00	0.00	2.13
Tech Ed	11.49	0.00	0.00	0.00	0.00	11.49
World Language	0.09	0.00	0.00	0.09	0.09	0.09
Secondary Instruction	**5,091.00**	**4,151.23**	**4,382.17**	**20.09**	**3.26**	**4,876.89**
Academic Club	14.39	0.00	0.00	0.00	0.00	14.39
Archery Club	169.00	0.00	0.00	0.00	0.00	169.00
Band	10,204.30	1,865.00	1,020.15	0.00	0.00	11,049.15
Book Fair	700.48	0.00	0.00	0.00	0.00	700.48
Choir/Music	4,127.04	1,102.08	1,767.30	0.00	0.00	3,461.82
Misc. Business	243.41	0.00	0.00	0.00	7.02	236.39
SCA	551.44	0.00	0.00	0.00	0.00	551.44
School Projects	17,527.60	24,124.60	11,878.67	0.00	29,622.38	151.15
School Store	75.83	20.00	0.00	0.00	0.00	95.83
Yearbook	3,227.55	15,538.27	6,720.79	0.00	12,045.03	0.00
Organizations and Activities	**36,841.04**	**42,649.95**	**21,386.91**	**0.00**	**41,674.43**	**16,429.65**
Donations	0.00	1,675.00	1,209.80	0.00	0.00	465.20
Field Trips	2,174.32	0.00	-79.00	0.00	1,861.31	392.01
Clearing	**2,174.32**	**1,675.00**	**1,130.80**	**0.00**	**1,861.31**	**857.21**

Roanoke County Public Schools **Schedule 12**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

William Byrd Middle School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Athletic Miscellaneous	4,918.53	500.00	13,105.34	17,820.78	0.00	10,133.97
Baseball	927.35	2,876.00	1,946.50	0.00	1,856.85	0.00
Basketball Boys	2,986.52	0.00	0.00	0.00	2,986.52	0.00
Basketball Girls	6,493.16	8.00	0.00	0.00	2,047.96	4,453.20
Cheerleaders	3,784.73	9,670.00	2,741.18	0.00	0.00	10,713.55
Football	6,057.55	5,180.00	4,006.78	137.06	1,796.07	5,571.76
Soccer Boys	670.47	2,179.00	1,228.65	0.00	1,000.59	620.23
Soccer Girls	1,792.06	2,411.00	1,245.97	0.00	1,411.01	1,546.08
Softball	1,252.06	2,631.25	811.06	0.00	1,881.25	1,191.00
Track Boys	1,793.68	664.00	250.00	0.00	414.00	1,793.68
Volleyball	3,254.74	1,438.00	650.00	0.00	3,971.59	71.15
Wrestling	1,731.48	0.00	0.00	0.00	584.98	1,146.50
Athletics	**35,662.33**	**27,557.25**	**25,985.48**	**17,957.84**	**17,950.82**	**37,241.12**
Non-Resident Tuition	2,200.00	711.67	0.00	0.00	2,811.67	100.00
PE Uniforms Sales	289.44	0.00	0.00	0.00	0.00	289.44
Fees	**2,489.44**	**711.67**	**0.00**	**0.00**	**2,811.67**	**389.44**
Collected for Administration	0.00	12,797.80	11,135.47	0.00	1,533.33	129.00
Collected for Elementary Instruction	0.00	850.00	850.00	0.00	0.00	0.00
Collected for IT Services	0.00	8,807.59	8,627.59	0.00	75.00	105.00
Collected for Secondary Instruction	0.00	4,400.00	4,400.00	400.00	400.00	0.00
Collected for School Board	**0.00**	**26,855.39**	**25,013.06**	**400.00**	**2,008.33**	**234.00**
General Fund	52,666.11	15,121.12	23,071.58	49,930.86	964.25	93,682.26
Vending	163.54	1,459.73	505.18	0.00	1,118.09	0.00
Miscellaneous	**52,829.65**	**16,580.85**	**23,576.76**	**49,930.86**	**2,082.34**	**93,682.26**
Grants	521.72	1,970.00	1,968.24	0.00	0.00	523.48
Scholarship	364.95	0.00	0.00	35.00	0.00	399.95
Special	**886.67**	**1,970.00**	**1,968.24**	**35.00**	**0.00**	**923.43**
Activities	**135,974.45**	**173,837.72**	**155,167.78**	**68,411.68**	**68,411.68**	**154,644.39**
Checking	135,974.45	173,837.72	155,167.78	0.00	0.00	154,644.39
Cash and Investments	**135,974.45**	**173,837.72**	**155,167.78**	**0.00**	**0.00**	**154,644.39**
	135,974.45	**173,837.72**	**155,167.78**	**0.00**	**0.00**	**154,644.39**

Roanoke County Public Schools **Schedule 13**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Back Creek Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	4,421.00	4,421.00	0.00	0.00	0.00
Character Counts	0.00	48.00	48.00	0.00	0.00	0.00
English and Reading	0.00	324.00	324.00	0.00	0.00	0.00
Guidance	0.00	211.00	211.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	592.00	592.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	2,369.00	2,369.00	0.00	0.00	0.00
Library	0.00	1,740.00	1,740.00	0.00	0.00	0.00
Math	0.00	235.00	235.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	118.00	118.00	0.00	0.00	0.00
Social Studies	0.00	127.00	127.00	0.00	0.00	0.00
Special Education - Teacher	0.00	525.00	525.00	0.00	0.00	0.00
Staff Development	0.00	1,860.00	1,860.00	0.00	0.00	0.00
Visual Arts	0.00	533.00	533.00	0.00	0.00	0.00
Allotments	**0.00**	**13,523.00**	**13,523.00**	**0.00**	**0.00**	**0.00**
Instructional Materials	4,004.18	298.46	830.27	0.00	0.00	3,472.37
Student Teachers	1,315.20	0.00	0.00	0.00	0.00	1,315.20
Elementary Instruction	**5,319.38**	**298.46**	**830.27**	**0.00**	**0.00**	**4,787.57**
Assemblies	70.54	0.00	0.00	0.00	0.00	70.54
Book Fair	976.03	20.00	164.11	0.00	0.00	831.92
Choir/Music	114.86	0.00	0.00	0.00	0.00	114.86
Misc. Business	13.78	0.00	0.00	0.00	0.00	13.78
Pictures	1,829.81	836.10	1,140.30	0.00	0.00	1,525.61
SCA	426.45	0.00	0.00	0.00	0.00	426.45
Yearbook	3,825.35	1,900.00	2,439.11	0.00	0.00	3,286.24
Organizations and Activities	**7,256.82**	**2,756.10**	**3,743.52**	**0.00**	**0.00**	**6,269.40**
Donations	1,343.44	195.56	1,295.17	0.00	0.00	243.83
Field Trips	766.47	0.00	0.00	0.00	0.00	766.47
Clearing	**2,109.91**	**195.56**	**1,295.17**	**0.00**	**0.00**	**1,010.30**
Non-Resident Tuition	100.00	300.00	400.00	0.00	0.00	0.00
Fees	**100.00**	**300.00**	**400.00**	**0.00**	**0.00**	**0.00**
Collected for Administration	0.00	387.00	387.00	0.00	0.00	0.00
Collected for Elementary Instruction	0.00	100.00	100.00	0.00	0.00	0.00
Collected for IT Services	0.00	3,709.11	3,709.11	45.00	45.00	0.00
Collected for School Board	**0.00**	**4,196.11**	**4,196.11**	**45.00**	**45.00**	**0.00**
Faculty Fund	781.29	275.00	233.23	0.00	0.00	823.06
General Fund	96.70	912.98	964.14	0.00	0.00	45.54
Interest	70.78	0.00	40.00	0.00	0.00	30.78
Vending	643.74	300.00	681.95	0.00	0.00	261.79
Miscellaneous	**1,592.51**	**1,487.98**	**1,919.32**	**0.00**	**0.00**	**1,161.17**
Grants	862.73	1,738.94	1,824.03	0.00	0.00	777.64
Special	**862.73**	**1,738.94**	**1,824.03**	**0.00**	**0.00**	**777.64**
Activities	**17,241.35**	**24,496.15**	**27,731.42**	**45.00**	**45.00**	**14,006.08**
Checking	17,241.35	24,496.15	27,731.42	0.00	0.00	14,006.08
Cash and Investments	**17,241.35**	**24,496.15**	**27,731.42**	**0.00**	**0.00**	**14,006.08**
	17,241.35	**24,496.15**	**27,731.42**	**0.00**	**0.00**	**14,006.08**

Roanoke County Public Schools **Schedule 14**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Bonsack Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	79.59	5,324.00	5,403.59	0.00	0.00	0.00
Character Counts	0.00	58.00	58.00	0.00	0.00	0.00
English and Reading	0.00	382.00	382.00	0.00	0.00	0.00
Guidance	0.00	250.00	250.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	860.00	860.00	0.00	0.00	0.00
Instructional Materials NonKG	250.89	2,799.00	3,049.89	0.00	0.00	0.00
Library	0.00	1,768.00	1,768.00	0.00	0.00	0.00
Math	0.00	278.00	278.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	139.00	139.00	0.00	0.00	0.00
Social Studies	0.00	151.00	151.00	0.00	0.00	0.00
Special Education - Teacher	0.00	675.00	675.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	630.00	630.00	0.00	0.00	0.00
Allotments	**330.48**	**15,034.00**	**15,364.48**	**0.00**	**0.00**	**0.00**
Instructional Materials	18.06	0.00	18.06	0.00	0.00	0.00
Elementary Instruction	**18.06**	**0.00**	**18.06**	**0.00**	**0.00**	**0.00**
Assemblies	0.00	826.50	667.40	0.00	0.00	159.10
Book Fair	1,211.68	223.95	142.06	0.00	0.00	1,293.57
Pictures	3,906.14	1,778.47	817.54	0.00	0.00	4,867.07
PTA/PTSO	1,146.69	658.23	554.32	0.00	0.00	1,250.60
SCA	1,179.08	0.00	57.89	0.00	0.00	1,121.19
School Projects	10,072.57	330.00	1,632.09	0.00	0.00	8,770.48
Yearbook	3,194.01	1,695.00	2,294.23	0.00	50.00	2,544.78
Organizations and Activities	**20,710.17**	**5,512.15**	**6,165.53**	**0.00**	**50.00**	**20,006.79**
Donations	729.86	8,000.00	0.00	0.00	0.00	8,729.86
Field Trips	1,849.40	0.00	121.13	0.00	0.00	1,728.27
Staff Development	0.00	780.00	780.00	0.00	0.00	0.00
Student Drive	9.72	481.25	481.25	0.00	0.00	9.72
Clearing	**2,588.98**	**9,261.25**	**1,382.38**	**0.00**	**0.00**	**10,467.85**
Lost Library Books	0.00	10.00	0.00	0.00	0.00	10.00
Non-Resident Tuition	1,100.12	1,100.00	0.00	100.01	0.00	2,300.13
Recorder Sales	6.00	354.00	312.00	0.00	0.00	48.00
Fees	**1,106.12**	**1,464.00**	**312.00**	**100.01**	**0.00**	**2,358.13**
Collected for Administration	229.00	10,072.68	10,072.67	0.00	100.01	129.00
Collected for Elementary Instruction	0.00	420.00	420.00	0.00	0.00	0.00
Collected for IT Services	0.00	7,472.03	7,522.03	50.00	0.00	0.00
Collected for School Board	**229.00**	**17,964.71**	**18,014.70**	**50.00**	**100.01**	**129.00**
Faculty Fund	462.46	0.00	387.43	0.00	0.00	75.03
General Fund	1,600.45	1,334.70	252.66	0.00	0.00	2,682.49
Interest	806.21	40.96	0.00	0.00	0.00	847.17
Miscellaneous	**2,869.12**	**1,375.66**	**640.09**	**0.00**	**0.00**	**3,604.69**
Grants	1,273.35	711.07	673.99	0.00	0.00	1,310.43
Scholarship	87.47	0.00	0.00	0.00	0.00	87.47
Special	**1,360.82**	**711.07**	**673.99**	**0.00**	**0.00**	**1,397.90**
Activities	**29,212.75**	**51,322.84**	**42,571.23**	**150.01**	**150.01**	**37,964.36**
Checking	29,212.75	51,322.84	42,571.23	0.00	0.00	37,964.36
Cash and Investments	**29,212.75**	**51,322.84**	**42,571.23**	**0.00**	**0.00**	**37,964.36**
Cash and Investments	**29,212.75**	**51,322.84**	**42,571.23**	**0.00**	**0.00**	**37,964.36**

Roanoke County Public Schools **Schedule 15**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Burlington Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	6,494.00	6,696.85	202.85	0.00	0.00
Character Counts	0.00	72.00	72.00	0.00	0.00	0.00
English and Reading	0.00	475.00	252.00	0.00	223.00	0.00
Guidance	0.00	311.00	304.72	0.00	6.28	0.00
Health and PE	0.00	200.00	199.05	0.00	0.95	0.00
Instructional Materials KG	0.00	870.00	426.52	0.00	443.48	0.00
Instructional Materials NonKG	0.00	3,480.00	4,044.80	564.80	0.00	0.00
Library	-0.13	2,417.00	2,421.93	5.06	0.00	0.00
Math	0.00	346.00	226.90	0.00	119.10	0.00
Music and Performing Arts	0.00	220.00	218.47	0.00	1.53	0.00
Science	0.00	173.00	166.56	0.00	6.44	0.00
Social Studies	0.00	187.00	185.37	0.00	1.63	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	600.00	419.86	0.00	180.14	0.00
Staff Development	0.00	1,340.00	1,240.00	0.00	100.00	0.00
Visual Arts	0.00	783.00	753.25	0.00	29.75	0.00
Allotments	**-0.13**	**18,168.00**	**17,828.28**	**772.71**	**1,112.30**	**0.00**
Book Fair	4,331.17	0.00	0.00	0.00	0.00	4,331.17
Pictures	0.00	3,000.18	0.00	0.00	1,485.75	1,514.43
PTA/PTSO	0.00	2,199.85	2,396.45	0.00	0.00	-196.60
SCA	377.96	0.00	104.21	0.00	0.00	273.75
Yearbook	198.32	75.00	0.00	0.00	0.00	273.32
Organizations and Activities	**4,907.45**	**5,275.03**	**2,500.66**	**0.00**	**1,485.75**	**6,196.07**
Donations	899.68	832.31	852.42	0.00	0.00	879.57
Field Trips	342.43	0.00	0.00	0.00	0.00	342.43
Use Of Facilities	0.00	1,500.00	0.00	0.00	1,500.00	0.00
Clearing	**1,242.11**	**2,332.31**	**852.42**	**0.00**	**1,500.00**	**1,222.00**
Non-Resident Tuition	500.00	3,360.00	43.68	0.00	3,131.32	685.00
Fees	**500.00**	**3,360.00**	**43.68**	**0.00**	**3,131.32**	**685.00**
Collected for Administration	0.00	1,985.00	4,645.00	2,660.00	0.00	0.00
Collected for Elementary Instruction	0.00	115.00	115.00	0.00	0.00	0.00
Collected for IT Services	0.00	5,931.09	5,956.09	25.00	0.00	0.00
Collected for School Board	**0.00**	**8,031.09**	**10,716.09**	**2,685.00**	**0.00**	**0.00**
Faculty Fund	34.42	0.00	0.00	0.00	0.00	34.42
General Fund	10,778.86	2,383.11	6,749.66	3,432.07	0.00	9,844.38
Interest	33.67	25.31	0.00	0.00	0.00	58.98
Miscellaneous	**10,846.95**	**2,408.42**	**6,749.66**	**3,432.07**	**0.00**	**9,937.78**
Grants	102.42	16,834.46	18,560.62	339.59	0.00	-1,284.15
Scholarship	20.84	0.00	0.00	0.00	0.00	20.84
Special	**123.26**	**16,834.46**	**18,560.62**	**339.59**	**0.00**	**-1,263.31**
Activities	**17,619.64**	**56,409.31**	**57,251.41**	**7,229.37**	**7,229.37**	**16,777.54**
Checking	17,619.64	56,409.31	57,251.41	0.00	0.00	16,777.54
Cash and Investments	**17,619.64**	**56,409.31**	**57,251.41**	**0.00**	**0.00**	**16,777.54**
	17,619.64	**56,409.31**	**57,251.41**	**0.00**	**0.00**	**16,777.54**

Roanoke County Public Schools **Schedule 16**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Cave Spring Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	7,541.00	7,541.00	0.00	0.00	0.00
Character Counts	0.00	84.00	84.00	0.00	0.00	0.00
English and Reading	0.00	552.00	552.00	0.00	0.00	0.00
Guidance	0.00	361.00	361.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	1,010.00	1,010.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	4,041.00	4,041.00	0.00	0.00	0.00
Library	0.00	2,530.00	2,193.55	0.00	336.45	0.00
Math	0.00	401.00	401.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	201.00	201.00	0.00	0.00	0.00
Social Studies	0.00	217.00	217.00	0.00	0.00	0.00
Special Education - Teacher	0.00	675.00	675.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	910.00	910.00	0.00	0.00	0.00
Allotments	**0.00**	**20,243.00**	**19,906.55**	**0.00**	**336.45**	**0.00**
Instructional Materials	915.03	0.00	915.03	0.00	0.00	0.00
Student Teachers	391.09	0.00	0.00	0.00	0.00	391.09
Elementary Instruction	**1,306.12**	**0.00**	**915.03**	**0.00**	**0.00**	**391.09**
Assemblies	1,228.27	0.00	-246.73	0.00	0.00	1,475.00
Book Fair	7,596.35	1,441.80	3,079.77	353.45	0.00	6,311.83
Pictures	14,190.61	5,172.01	5,973.74	0.00	0.00	13,388.88
PTA/PTSO	17,830.43	9,000.00	6,865.34	0.00	0.00	19,965.09
SCA	4,871.01	0.00	0.00	0.00	0.00	4,871.01
School Projects	1,089.18	0.00	0.00	0.00	0.00	1,089.18
School Store	774.49	0.00	0.00	0.00	0.00	774.49
Yearbook	7,241.27	1,658.00	998.00	0.00	0.00	7,901.27
Organizations and Activities	**54,821.61**	**17,271.81**	**16,670.12**	**353.45**	**0.00**	**55,776.75**
Donations	5,616.92	72.77	3,798.66	0.00	0.00	1,891.03
Field Trips	3,865.66	0.00	0.00	0.00	0.00	3,865.66
Use Of Facilities	10,420.00	2,900.00	0.00	0.00	0.00	13,320.00
Clearing	**19,902.58**	**2,972.77**	**3,798.66**	**0.00**	**0.00**	**19,076.69**
Non-Resident Tuition	4,305.11	911.67	0.00	30.00	236.67	5,010.11
Fees	**4,305.11**	**911.67**	**0.00**	**30.00**	**236.67**	**5,010.11**
Collected for Administration	0.00	4,309.33	4,387.00	206.67	0.00	129.00
Collected for Elementary Instruction	0.00	830.00	830.00	0.00	0.00	0.00
Collected for IT Services	0.00	4,915.62	4,915.62	0.00	0.00	0.00
Collected for School Board	**0.00**	**10,054.95**	**10,132.62**	**206.67**	**0.00**	**129.00**
Faculty Fund	0.00	39.12	39.12	0.00	0.00	0.00
General Fund	0.00	369.50	117.73	0.00	0.00	251.77
Interest	1,190.97	49.00	87.00	0.00	0.00	1,152.97
Vending	132.60	23.90	0.00	0.00	0.00	156.50
Miscellaneous	**1,323.57**	**481.52**	**243.85**	**0.00**	**0.00**	**1,561.24**
Grants	1,474.40	500.00	483.00	0.00	17.00	1,474.40
Special	**1,474.40**	**500.00**	**483.00**	**0.00**	**17.00**	**1,474.40**
Activities	**83,133.39**	**52,435.72**	**52,149.83**	**590.12**	**590.12**	**83,419.28**
Checking	83,133.39	52,435.72	52,149.83	0.00	0.00	83,419.28
Cash and Investments	**83,133.39**	**52,435.72**	**52,149.83**	**0.00**	**0.00**	**83,419.28**
Cash and Investments	**83,133.39**	**52,435.72**	**52,149.83**	**0.00**	**0.00**	**83,419.28**

Roanoke County Public Schools **Schedule 17**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Clearbrook Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	5,058.00	5,058.00	0.00	0.00	0.00
Character Counts	0.00	56.00	56.00	0.00	0.00	0.00
English and Reading	0.00	370.00	370.00	0.00	0.00	0.00
Guidance	0.00	242.00	242.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	828.00	828.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	2,710.00	2,710.00	0.00	0.00	0.00
Library	0.00	1,939.00	1,939.00	0.00	0.00	0.00
Math	0.00	269.00	269.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	227.79	7.79	0.00	0.00
Science	0.00	135.00	135.00	0.00	0.00	0.00
Social Studies	0.00	146.00	146.00	0.00	0.00	0.00
Special Education - Teacher	0.00	450.00	450.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	610.00	610.00	0.00	0.00	0.00
Allotments	**0.00**	**14,533.00**	**14,540.79**	**7.79**	**0.00**	**0.00**
Instructional Materials	136.62	1,090.59	1,844.18	769.97	0.00	153.00
Elementary Instruction	**136.62**	**1,090.59**	**1,844.18**	**769.97**	**0.00**	**153.00**
Book Fair	1,384.86	41.00	657.39	0.00	0.00	768.47
Misc. Business	79.53	0.00	0.00	0.00	0.00	79.53
Pictures	0.00	1,120.02	0.00	0.00	0.00	1,120.02
SCA	562.14	0.00	0.00	0.00	0.00	562.14
School Projects	1,073.30	1,350.00	1,313.59	0.00	7.79	1,101.92
Yearbook	0.00	2,997.28	1,274.08	0.00	0.00	1,723.20
Organizations and Activities	**3,099.83**	**5,508.30**	**3,245.06**	**0.00**	**7.79**	**5,355.28**
Donations	3,021.53	5,692.76	8,392.51	845.00	0.00	1,166.78
Field Trips	188.61	0.00	0.00	0.00	0.00	188.61
Clearing	**3,210.14**	**5,692.76**	**8,392.51**	**845.00**	**0.00**	**1,355.39**
Non-Resident Tuition	0.00	200.00	0.00	0.00	200.00	0.00
Fees	**0.00**	**200.00**	**0.00**	**0.00**	**200.00**	**0.00**
Collected for Administration	0.00	487.00	387.00	129.00	229.00	0.00
Collected for Elementary Instruction	0.00	440.00	440.00	0.00	0.00	0.00
Collected for IT Services	0.00	7,006.19	6,161.19	0.00	845.00	0.00
Collected for School Board	**0.00**	**7,933.19**	**6,988.19**	**129.00**	**1,074.00**	**0.00**
Faculty Fund	54.12	0.00	0.00	0.00	0.00	54.12
General Fund	8,616.93	5,096.08	9,332.08	0.00	469.97	3,910.96
Miscellaneous	**8,671.05**	**5,096.08**	**9,332.08**	**0.00**	**469.97**	**3,965.08**
Grants	1,037.49	983.00	612.67	0.00	0.00	1,407.82
Special	**1,037.49**	**983.00**	**612.67**	**0.00**	**0.00**	**1,407.82**
Activities	**16,155.13**	**41,036.92**	**44,955.48**	**1,751.76**	**1,751.76**	**12,236.57**
Checking	16,155.13	41,036.92	44,955.48	0.00	0.00	12,236.57
Cash and Investments	**16,155.13**	**41,036.92**	**44,955.48**	**0.00**	**0.00**	**12,236.57**
Cash and Investments	**16,155.13**	**41,036.92**	**44,955.48**	**0.00**	**0.00**	**12,236.57**

Roanoke County Public Schools **Schedule 18**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Fort Lewis Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	3,681.00	3,681.00	0.00	0.00	0.00
Character Counts	0.00	41.00	41.00	0.00	0.00	0.00
English and Reading	0.00	269.00	269.00	0.00	0.00	0.00
Guidance	0.00	175.00	175.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	493.00	493.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	1,973.00	1,973.00	0.00	0.00	0.00
Library	0.00	1,232.00	1,232.00	0.00	0.00	0.00
Math	0.00	196.00	196.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	98.00	98.00	0.00	0.00	0.00
Social Studies	0.00	106.00	106.00	0.00	0.00	0.00
Special Education - Teacher	0.00	450.00	450.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	444.00	444.00	0.00	0.00	0.00
Allotments	**0.00**	**10,878.00**	**10,878.00**	**0.00**	**0.00**	**0.00**
Academic Club	323.07	0.00	0.00	0.00	0.00	323.07
Book Fair	2,064.44	0.00	156.32	0.00	0.00	1,908.12
Pictures	4,583.07	1,771.93	873.21	0.00	0.00	5,481.79
PTA/PTSO	264.13	1,997.36	1,997.37	0.00	0.00	264.12
SCA	1,446.22	304.50	49.23	0.00	0.00	1,701.49
Yearbook	4,782.44	2,074.36	0.00	0.00	0.00	6,856.80
Organizations and Activities	**13,463.37**	**6,148.15**	**3,076.13**	**0.00**	**0.00**	**16,535.39**
Donations	4,102.48	200.00	0.00	0.00	0.00	4,302.48
Field Trips	1,138.74	0.00	0.00	0.00	0.00	1,138.74
Use Of Facilities	179.05	0.00	179.05	0.00	0.00	0.00
Clearing	**5,420.27**	**200.00**	**179.05**	**0.00**	**0.00**	**5,441.22**
Non-Resident Tuition	700.00	300.00	174.66	0.00	0.00	825.34
Recorder Sales	127.45	0.00	0.00	0.00	0.00	127.45
Student Activities	7.22	0.00	0.00	0.00	0.00	7.22
Fees	**834.67**	**300.00**	**174.66**	**0.00**	**0.00**	**960.01**
Collected for Administration	0.00	387.00	387.00	0.00	0.00	0.00
Collected for Elementary Instruction	0.00	630.00	630.00	0.00	0.00	0.00
Collected for IT Services	0.00	2,849.06	2,849.06	0.00	0.00	0.00
Collected for School Board	**0.00**	**3,866.06**	**3,866.06**	**0.00**	**0.00**	**0.00**
Faculty Fund	21.82	0.00	0.00	0.00	0.00	21.82
General Fund	6,605.89	6,805.99	5,045.31	0.00	0.00	8,366.57
Vending	139.67	259.54	0.00	0.00	0.00	399.21
Miscellaneous	**6,767.38**	**7,065.53**	**5,045.31**	**0.00**	**0.00**	**8,787.60**
Grants	4,209.07	4,299.05	3,416.92	0.00	0.00	5,091.20
Special	**4,209.07**	**4,299.05**	**3,416.92**	**0.00**	**0.00**	**5,091.20**
Activities	**30,694.76**	**32,756.79**	**26,636.13**	**0.00**	**0.00**	**36,815.42**
Checking	30,694.76	32,756.79	26,636.13	0.00	0.00	36,815.42
Cash and Investments	**30,694.76**	**32,756.79**	**26,636.13**	**0.00**	**0.00**	**36,815.42**
	30,694.76	**32,756.79**	**26,636.13**	**0.00**	**0.00**	**36,815.42**

Roanoke County Public Schools **Schedule 19**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Glen Cove Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	6,715.00	6,715.00	0.00	0.00	0.00
Character Counts	0.00	71.00	71.00	0.00	0.00	0.00
English and Reading	0.00	469.00	469.00	0.00	0.00	0.00
Guidance	0.00	307.00	307.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	859.00	859.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	3,437.00	2,813.45	0.00	623.55	0.00
Library	0.00	2,168.00	2,168.00	0.00	0.00	0.00
Math	0.00	341.00	341.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	171.00	171.00	0.00	0.00	0.00
Social Studies	0.00	185.00	185.00	0.00	0.00	0.00
Special Education - Teacher	0.00	525.00	525.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	774.00	774.00	0.00	0.00	0.00
Allotments	**0.00**	**17,742.00**	**17,118.45**	**0.00**	**623.55**	**0.00**
Instructional Materials	286.33	620.00	1,381.05	623.55	0.00	148.83
Student Teachers	23.13	0.00	0.00	0.00	0.00	23.13
Elementary Instruction	**309.46**	**620.00**	**1,381.05**	**623.55**	**0.00**	**171.96**
Assemblies	56.98	0.00	0.00	0.00	0.00	56.98
Book Fair	3,405.80	0.00	311.41	0.00	0.00	3,094.39
Builders Club	250.00	0.00	0.00	0.00	0.00	250.00
Choir/Music	0.00	237.33	0.00	0.00	0.00	237.33
Misc. Business	111.05	412.49	517.33	0.00	0.00	6.21
Pictures	1,971.15	3,967.66	4,526.69	0.00	661.65	750.47
PTA/PTSO	923.31	36.92	590.70	0.00	4.00	365.53
SCA	731.93	0.00	0.00	0.00	496.00	235.93
School Projects	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Yearbook	1,403.22	2,631.40	4,136.23	654.76	0.00	553.15
Organizations and Activities	**8,853.44**	**8,285.80**	**11,082.36**	**654.76**	**1,161.65**	**5,549.99**
Donations	288.00	620.00	0.00	0.00	520.00	388.00
Field Trips	550.56	0.00	0.00	206.77	206.77	550.56
Student Drive	200.00	0.00	0.00	0.00	0.00	200.00
Clearing	**1,038.56**	**620.00**	**0.00**	**206.77**	**726.77**	**1,138.56**
Lost Library Books	11.06	297.74	80.05	0.00	0.00	228.75
Non-Resident Tuition	112.89	400.00	509.76	0.00	0.00	3.13
Recorder Sales	384.26	0.00	33.62	0.00	0.00	350.64
Fees	**508.21**	**697.74**	**623.43**	**0.00**	**0.00**	**582.52**
Collected for Administration	0.00	516.00	516.00	0.00	0.00	0.00
Collected for Elementary Instruction	0.00	590.00	590.00	0.00	0.00	0.00
Collected for IT Services	0.00	7,332.03	7,332.03	0.00	0.00	0.00
Collected for School Board	**0.00**	**8,438.03**	**8,438.03**	**0.00**	**0.00**	**0.00**
Faculty Fund	0.00	1,390.00	1,736.60	520.00	0.00	173.40
General Fund	145.19	328.36	369.23	0.00	0.00	104.32
Interest	56.06	19.20	0.00	0.00	0.00	75.26
Vending	35.55	192.34	123.54	0.00	0.00	104.35
Miscellaneous	**236.80**	**1,929.90**	**2,229.37**	**520.00**	**0.00**	**457.33**
Grants	848.07	483.00	1,173.08	6.89	0.00	164.88
Scholarship	21.32	0.00	500.00	500.00	0.00	21.32
Special	**869.39**	**483.00**	**1,673.08**	**506.89**	**0.00**	**186.20**
	11,815.86	**38,816.47**	**42,545.77**	**2,511.97**	**2,511.97**	**8,086.56**

Roanoke County Public Schools **Schedule 19**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Glen Cove Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Checking	11,815.86	38,816.47	42,545.77	0.00	0.00	8,086.56
Cash and Investments	**11,815.86**	**38,816.47**	**42,545.77**	**0.00**	**0.00**	**8,086.56**
	11,815.86	**38,816.47**	**42,545.77**	**0.00**	**0.00**	**8,086.56**

Roanoke County Public Schools **Schedule 20**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Glenvar Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	5,116.00	5,116.00	0.00	0.00	0.00
Character Counts	0.00	56.00	56.00	0.00	0.00	0.00
English and Reading	0.00	374.00	374.00	0.00	0.00	0.00
Guidance	0.00	245.00	245.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	685.00	685.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	2,741.00	2,741.00	0.00	0.00	0.00
Library	0.00	2,027.00	2,027.00	0.00	0.00	0.00
Math	0.00	272.00	272.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	136.00	136.00	0.00	0.00	0.00
Social Studies	0.00	147.00	147.00	0.00	0.00	0.00
Special Education - Teacher	0.00	450.00	450.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	617.00	617.00	0.00	0.00	0.00
Allotments	**0.00**	**14,586.00**	**14,586.00**	**0.00**	**0.00**	**0.00**
Instructional Materials	8.77	0.00	0.00	0.00	0.00	8.77
Student Teachers	155.83	0.00	0.00	0.00	0.00	155.83
Elementary Instruction	**164.60**	**0.00**	**0.00**	**0.00**	**0.00**	**164.60**
Book Fair	2,968.02	3,504.42	4,665.60	0.00	0.00	1,806.84
Choir/Music	0.77	0.00	0.00	0.00	0.00	0.77
Pictures	2,106.82	2,227.24	4,046.89	0.00	0.00	287.17
PTA/PTSO	1,478.11	308.30	361.75	0.00	0.00	1,424.66
SCA	683.04	0.00	0.00	0.00	0.00	683.04
School Projects	152.58	0.00	15.00	0.00	0.00	137.58
Yearbook	2,246.45	3,356.10	3,352.61	0.00	0.00	2,249.94
Organizations and Activities	**9,635.79**	**9,396.06**	**12,441.85**	**0.00**	**0.00**	**6,590.00**
Donations	205.43	2.01	0.00	0.00	0.00	207.44
Field Trips	1,162.22	0.00	0.00	0.00	0.00	1,162.22
Clearing	**1,367.65**	**2.01**	**0.00**	**0.00**	**0.00**	**1,369.66**
Non-Resident Tuition	0.00	0.00	0.00	100.00	0.00	100.00
Fees	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**100.00**
Collected for Administration	0.00	10,524.00	9,595.00	0.00	800.00	129.00
Collected for Elementary Instruction	0.00	385.00	385.00	0.00	0.00	0.00
Collected for IT Services	0.00	7,107.08	7,107.08	0.00	0.00	0.00
Collected for School Board	**0.00**	**18,016.08**	**17,087.08**	**0.00**	**800.00**	**129.00**
Faculty Fund	606.02	405.00	634.33	0.00	0.00	376.69
General Fund	413.07	1,679.48	1,917.10	700.00	0.00	875.45
Vending	354.91	108.65	459.12	0.00	0.00	4.44
Miscellaneous	**1,374.00**	**2,193.13**	**3,010.55**	**700.00**	**0.00**	**1,256.58**
Grants	612.01	483.00	483.00	0.00	0.00	612.01
Special	**612.01**	**483.00**	**483.00**	**0.00**	**0.00**	**612.01**
Activities	**13,154.05**	**44,676.28**	**47,608.48**	**800.00**	**800.00**	**10,221.85**
Checking	13,154.05	44,676.28	47,608.48	0.00	0.00	10,221.85
Cash and Investments	**13,154.05**	**44,676.28**	**47,608.48**	**0.00**	**0.00**	**10,221.85**
	13,154.05	**44,676.28**	**47,608.48**	**0.00**	**0.00**	**10,221.85**

Roanoke County Public Schools **Schedule 21**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Green Valley Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	8,178.90	8,148.95	0.00	29.95	0.00
Character Counts	0.00	89.00	89.00	0.00	0.00	0.00
English and Reading	0.00	589.00	589.00	0.00	0.00	0.00
Guidance	0.00	385.00	385.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	1,114.90	1,117.17	2.27	0.00	0.00
Instructional Materials NonKG	0.00	4,313.00	4,310.73	0.00	2.27	0.00
Library	0.00	2,846.00	2,846.00	0.00	0.00	0.00
Math	0.00	428.00	443.58	15.58	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	214.00	214.00	0.00	0.00	0.00
Social Studies	0.00	232.00	232.00	0.00	0.00	0.00
Special Education - Teacher	0.00	600.00	600.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	530.95	0.00	769.05	0.00
Visual Arts	0.00	971.00	971.00	0.00	0.00	0.00
Allotments	**0.00**	**21,680.80**	**20,897.38**	**17.85**	**801.27**	**0.00**
Instructional Materials	210.37	100.00	0.00	0.00	0.00	310.37
Student Teachers	703.96	0.00	238.31	14.37	0.00	480.02
Elementary Instruction	**914.33**	**100.00**	**238.31**	**14.37**	**0.00**	**790.39**
Book Fair	6,082.08	1,257.45	2,446.42	0.00	0.00	4,893.11
Pictures	3,814.55	5,941.40	7,203.46	769.05	0.00	3,321.54
PTA/PTSO	390.58	7,207.69	7,215.76	0.00	0.00	382.51
SCA	668.97	0.00	0.00	0.00	0.00	668.97
Yearbook	2,243.21	2,887.45	1,701.64	0.00	0.00	3,429.02
Organizations and Activities	**13,199.39**	**17,293.99**	**18,567.28**	**769.05**	**0.00**	**12,695.15**
Donations	2,176.85	1,314.00	1,125.00	0.00	0.00	2,365.85
Field Trips	1,629.01	0.00	163.98	0.00	0.00	1,465.03
Clearing	**3,805.86**	**1,314.00**	**1,288.98**	**0.00**	**0.00**	**3,830.88**
Non-Resident Tuition	100.00	400.00	0.00	0.00	0.00	500.00
Recorder Sales	445.97	0.00	0.00	0.00	0.00	445.97
Fees	**545.97**	**400.00**	**0.00**	**0.00**	**0.00**	**945.97**
Collected for Administration	0.00	2,387.00	2,258.00	0.00	0.00	129.00
Collected for Elementary Instruction	0.00	270.00	270.00	0.00	0.00	0.00
Collected for IT Services	0.00	7,320.25	7,320.25	0.00	0.00	0.00
Collected for School Board	**0.00**	**9,977.25**	**9,848.25**	**0.00**	**0.00**	**129.00**
Faculty Fund	78.28	0.00	0.00	0.00	0.00	78.28
Miscellaneous	**78.28**	**0.00**	**0.00**	**0.00**	**0.00**	**78.28**
Grants	1,215.24	2,965.74	2,693.95	0.00	0.00	1,487.03
Special	**1,215.24**	**2,965.74**	**2,693.95**	**0.00**	**0.00**	**1,487.03**
Activities	**19,759.07**	**53,731.78**	**53,534.15**	**801.27**	**801.27**	**19,956.70**
Checking	19,759.07	53,731.78	53,534.15	0.00	0.00	19,956.70
Cash and Investments	**19,759.07**	**53,731.78**	**53,534.15**	**0.00**	**0.00**	**19,956.70**
Cash and Investments	**19,759.07**	**53,731.78**	**53,534.15**	**0.00**	**0.00**	**19,956.70**

Roanoke County Public Schools **Schedule 22**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Herman L. Horn Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	6,327.00	6,327.00	0.00	0.00	0.00
Character Counts	0.00	70.00	70.00	0.00	0.00	0.00
English and Reading	0.00	463.00	463.00	0.00	0.00	0.00
Guidance	0.00	303.00	303.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	848.00	848.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	3,390.00	3,390.00	0.00	0.00	0.00
Library	0.00	2,466.00	2,466.00	0.00	0.00	0.00
Math	0.00	337.00	337.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	168.00	168.00	0.00	0.00	0.00
Social Studies	0.00	182.00	182.00	0.00	0.00	0.00
Special Education - Classroom	0.00	200.00	200.00	0.00	0.00	0.00
Special Education - Teacher	0.00	825.00	825.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	763.00	763.00	0.00	0.00	0.00
Allotments	**0.00**	**18,062.00**	**18,062.00**	**0.00**	**0.00**	**0.00**
Instructional Materials	7,414.60	0.00	500.54	0.00	0.00	6,914.06
Elementary Instruction	**7,414.60**	**0.00**	**500.54**	**0.00**	**0.00**	**6,914.06**
Assemblies	56.52	310.00	248.00	0.00	0.00	118.52
Book Fair	3,837.74	0.00	2,919.40	0.00	0.00	918.34
Pictures	1,111.68	1,411.14	0.00	0.00	0.00	2,522.82
PTA/PTSO	16.71	5,350.00	0.00	0.00	0.00	5,366.71
SCA	317.06	0.00	0.00	0.00	0.00	317.06
School Projects	149.35	0.00	0.00	0.00	0.00	149.35
Theatre Arts	166.18	0.00	0.00	0.00	0.00	166.18
Yearbook	189.78	982.88	0.00	0.00	0.00	1,172.66
Organizations and Activities	**5,845.02**	**8,054.02**	**3,167.40**	**0.00**	**0.00**	**10,731.64**
Donations	3,698.23	139.40	1,333.92	175.00	0.00	2,678.71
Field Trips	97.69	0.00	43.67	0.00	0.00	54.02
Clearing	**3,795.92**	**139.40**	**1,377.59**	**175.00**	**0.00**	**2,732.73**
Lost Library Books	521.59	106.00	0.00	0.00	0.00	627.59
Non-Resident Tuition	700.00	500.00	0.00	0.00	0.00	1,200.00
Recorder Sales	93.55	480.00	459.50	0.00	0.00	114.05
Fees	**1,315.14**	**1,086.00**	**459.50**	**0.00**	**0.00**	**1,941.64**
Collected for Administration	0.00	2,516.00	2,516.00	0.00	0.00	0.00
Collected for Elementary Instruction	0.00	325.00	325.00	0.00	0.00	0.00
Collected for IT Services	0.00	5,983.07	5,808.07	0.00	175.00	0.00
Collected for School Board	**0.00**	**8,824.07**	**8,649.07**	**0.00**	**175.00**	**0.00**
Faculty Fund	618.73	796.84	727.28	0.00	0.00	688.29
General Fund	9,241.80	64,376.05	64,407.76	6,437.41	6,437.41	9,210.09
Interest	10.56	4.09	0.00	0.00	0.00	14.65
Miscellaneous	**9,871.09**	**65,176.98**	**65,135.04**	**6,437.41**	**6,437.41**	**9,913.03**
Grants	3,799.91	1,660.01	1,581.15	0.00	0.00	3,878.77
Special	**3,799.91**	**1,660.01**	**1,581.15**	**0.00**	**0.00**	**3,878.77**
Activities	**32,041.68**	**103,002.48**	**98,932.29**	**6,612.41**	**6,612.41**	**36,111.87**
Checking	32,041.68	103,002.48	98,932.29	0.00	0.00	36,111.87
Cash and Investments	**32,041.68**	**103,002.48**	**98,932.29**	**0.00**	**0.00**	**36,111.87**
Cash and Investments	**32,041.68**	**103,002.48**	**98,932.29**	**0.00**	**0.00**	**36,111.87**

Roanoke County Public Schools **Schedule 23**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Masons Cove Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	3,024.00	3,024.00	0.00	0.00	0.00
Character Counts	0.00	34.00	34.00	0.00	0.00	0.00
English and Reading	0.00	221.00	221.00	0.00	0.00	0.00
Guidance	0.00	144.00	144.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	405.00	405.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	1,620.00	1,620.00	16.00	16.00	0.00
Library	0.00	1,017.00	1,017.00	0.00	0.00	0.00
Math	0.00	161.00	161.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	80.00	80.00	0.00	0.00	0.00
Social Studies	0.00	87.00	87.00	0.00	0.00	0.00
Special Education - Teacher	0.00	450.00	450.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	365.00	365.00	0.00	0.00	0.00
Allotments	**0.00**	**9,328.00**	**9,328.00**	**16.00**	**16.00**	**0.00**
Student Teachers	738.55	0.00	0.00	0.00	0.00	738.55
Elementary Instruction	**738.55**	**0.00**	**0.00**	**0.00**	**0.00**	**738.55**
Book Fair	624.73	0.00	0.00	0.00	0.00	624.73
Pictures	24.72	2,035.64	1,110.74	0.00	0.00	949.62
SCA	352.34	0.00	0.00	0.00	0.00	352.34
School Projects	93.46	0.00	18.45	0.00	0.00	75.01
Yearbook	768.89	975.00	1,505.16	0.00	0.00	238.73
Organizations and Activities	**1,864.14**	**3,010.64**	**2,634.35**	**0.00**	**0.00**	**2,240.43**
Donations	2,730.86	290.00	1,654.40	0.00	0.00	1,366.46
Field Trips	338.15	0.00	13.96	177.71	177.71	324.19
Clearing	**3,069.01**	**290.00**	**1,668.36**	**177.71**	**177.71**	**1,690.65**
Lost Library Books	180.09	25.88	0.00	0.00	0.00	205.97
Non-Resident Tuition	72.36	400.00	454.08	0.00	0.00	18.28
Fees	**252.45**	**425.88**	**454.08**	**0.00**	**0.00**	**224.25**
Collected for Administration	0.00	4,258.00	4,258.00	0.00	0.00	0.00
Collected for Elementary Instruction	0.00	230.00	230.00	0.00	0.00	0.00
Collected for IT Services	0.00	4,606.04	4,606.04	0.00	0.00	0.00
Collected for School Board	**0.00**	**9,094.04**	**9,094.04**	**0.00**	**0.00**	**0.00**
Faculty Fund	363.44	160.00	366.04	0.00	0.00	157.40
General Fund	6,941.30	12,060.57	12,111.51	0.00	0.00	6,890.36
Interest	0.63	0.00	0.00	0.00	0.00	0.63
Vending	139.68	53.78	193.46	0.00	0.00	0.00
Miscellaneous	**7,445.05**	**12,274.35**	**12,671.01**	**0.00**	**0.00**	**7,048.39**
Grants	479.20	0.00	14.14	0.00	0.00	465.06
Special	**479.20**	**0.00**	**14.14**	**0.00**	**0.00**	**465.06**
Activities	**13,848.40**	**34,422.91**	**35,863.98**	**193.71**	**193.71**	**12,407.33**
Checking	13,848.40	34,422.91	35,863.98	0.00	0.00	12,407.33
Cash and Investments	**13,848.40**	**34,422.91**	**35,863.98**	**0.00**	**0.00**	**12,407.33**
	13,848.40	**34,422.91**	**35,863.98**	**0.00**	**0.00**	**12,407.33**

Roanoke County Public Schools **Schedule 24**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Mount Pleasant Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	4,332.00	4,332.00	0.00	0.00	0.00
Character Counts	0.00	48.00	48.00	0.00	0.00	0.00
English and Reading	0.00	317.00	317.00	0.00	0.00	0.00
Guidance	0.00	207.00	207.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	580.00	580.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	2,322.00	2,322.00	0.00	0.00	0.00
Library	0.00	1,417.00	1,417.00	0.00	0.00	0.00
Math	0.00	231.00	231.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	115.00	115.00	0.00	0.00	0.00
Social Studies	0.00	125.00	125.00	0.00	0.00	0.00
Special Education - Teacher	0.00	725.00	725.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	523.00	523.00	0.00	0.00	0.00
Allotments	**0.00**	**12,662.00**	**12,662.00**	**0.00**	**0.00**	**0.00**
Book Fair	879.90	96.74	677.97	0.00	0.00	298.67
Pictures	13,971.79	1,160.86	2,715.84	50.00	0.00	12,466.81
SCA	666.69	0.00	0.00	0.00	0.00	666.69
School Projects	3,903.35	2,588.32	2,830.52	0.00	0.00	3,661.15
Yearbook	63.58	300.00	142.23	0.00	0.00	221.35
Organizations and Activities	**19,485.31**	**4,145.92**	**6,366.56**	**50.00**	**0.00**	**17,314.67**
Donations	7,390.54	50.00	9,104.91	0.00	0.00	-1,664.37
Field Trips	203.69	0.00	0.00	0.00	0.00	203.69
Clearing	**7,594.23**	**50.00**	**9,104.91**	**0.00**	**0.00**	**-1,460.68**
Lost Library Books	8.69	0.00	8.69	0.00	0.00	0.00
Non-Resident Tuition	5,040.00	800.00	0.00	0.00	0.00	5,840.00
Recorder Sales	23.31	0.00	0.00	0.00	0.00	23.31
Fees	**5,072.00**	**800.00**	**8.69**	**0.00**	**0.00**	**5,863.31**
Collected for Administration	0.00	4,811.67	4,811.67	0.00	0.00	0.00
Collected for Elementary Instruction	0.00	60.00	60.00	0.00	0.00	0.00
Collected for IT Services	0.00	5,567.08	5,307.08	0.00	50.00	210.00
Collected for School Board	**0.00**	**10,438.75**	**10,178.75**	**0.00**	**50.00**	**210.00**
Faculty Fund	1,340.74	216.00	386.87	0.00	0.00	1,169.87
General Fund	7,343.71	10,122.09	11,192.57	0.00	0.00	6,273.23
Interest	5,811.96	0.00	0.00	0.00	0.00	5,811.96
Miscellaneous	**14,496.41**	**10,338.09**	**11,579.44**	**0.00**	**0.00**	**13,255.06**
Grants	2,288.50	483.00	526.38	0.00	0.00	2,245.12
Special	**2,288.50**	**483.00**	**526.38**	**0.00**	**0.00**	**2,245.12**
Activities	**48,936.45**	**38,917.76**	**50,426.73**	**50.00**	**50.00**	**37,427.48**
Checking	48,936.45	38,917.76	50,426.73	0.00	0.00	37,427.48
Cash and Investments	**48,936.45**	**38,917.76**	**50,426.73**	**0.00**	**0.00**	**37,427.48**
	48,936.45	**38,917.76**	**50,426.73**	**0.00**	**0.00**	**37,427.48**

Roanoke County Public Schools **Schedule 25**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Mountain View Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	4,606.00	4,667.95	61.95	0.00	0.00
Character Counts	0.00	51.00	51.00	0.00	0.00	0.00
English and Reading	0.00	337.00	337.30	0.30	0.00	0.00
Guidance	0.00	220.00	220.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	617.00	617.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	2,468.00	2,468.00	0.00	0.00	0.00
Library	0.00	1,522.00	1,522.00	0.00	0.00	0.00
Math	0.00	245.00	245.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	123.00	123.00	0.00	0.00	0.00
Social Studies	0.00	133.00	133.00	0.00	0.00	0.00
Special Education - Classroom	0.00	400.00	400.00	0.00	0.00	0.00
Special Education - Teacher	0.00	825.00	825.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	556.00	556.00	0.00	0.00	0.00
Allotments	**0.00**	**13,823.00**	**13,885.25**	**62.25**	**0.00**	**0.00**
Book Fair	8,115.56	83.96	1,094.09	0.00	0.00	7,105.43
Pictures	1,379.53	2,427.95	1,437.59	775.59	0.00	3,145.48
PTA/PTSO	1,012.32	6,550.31	6,766.70	0.00	0.00	795.93
SCA	555.44	0.00	544.00	0.00	0.00	11.44
Yearbook	1,580.75	2,589.00	1,182.16	0.00	775.59	2,212.00
Organizations and Activities	**12,643.60**	**11,651.22**	**11,024.54**	**775.59**	**775.59**	**13,270.28**
Field Trips	70.84	0.00	0.00	0.00	0.00	70.84
Clearing	**70.84**	**0.00**	**0.00**	**0.00**	**0.00**	**70.84**
Non-Resident Tuition	0.00	600.00	0.00	0.00	600.00	0.00
Recorder Sales	0.00	237.33	0.00	0.00	0.00	237.33
Fees	**0.00**	**837.33**	**0.00**	**0.00**	**600.00**	**237.33**
Collected for Administration	0.00	6,706.02	6,387.00	0.00	90.02	229.00
Collected for Elementary Instruction	0.00	270.00	270.00	0.00	0.00	0.00
Collected for IT Services	0.00	3,515.15	3,515.15	0.00	0.00	0.00
Collected for School Board	**0.00**	**10,491.17**	**10,172.15**	**0.00**	**90.02**	**229.00**
Faculty Fund	907.40	495.00	737.76	0.00	0.00	664.64
General Fund	1,304.63	2,073.14	2,877.82	685.71	6.15	1,179.51
Interest	32.17	20.20	0.00	0.00	51.79	0.58
Vending	0.00	338.37	338.37	0.00	0.00	0.00
Miscellaneous	**2,244.20**	**2,926.71**	**3,953.95**	**685.71**	**57.94**	**1,844.73**
Grants	-894.46	40,975.87	41,402.57	0.00	0.00	-1,321.16
Special	**-894.46**	**40,975.87**	**41,402.57**	**0.00**	**0.00**	**-1,321.16**
Activities	**14,064.18**	**80,705.30**	**80,438.46**	**1,523.55**	**1,523.55**	**14,331.02**
Checking	14,064.18	80,705.30	80,438.46	0.00	0.00	14,331.02
Cash and Investments	**14,064.18**	**80,705.30**	**80,438.46**	**0.00**	**0.00**	**14,331.02**
	14,064.18	**80,705.30**	**80,438.46**	**0.00**	**0.00**	**14,331.02**

Roanoke County Public Schools **Schedule 26**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Oak Grove Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	6,068.00	6,068.00	0.00	0.00	0.00
Character Counts	0.00	67.00	67.00	0.00	0.00	0.00
English and Reading	0.00	444.00	444.00	0.00	0.00	0.00
Guidance	0.00	290.00	290.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	813.00	813.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	3,252.00	3,252.00	0.00	0.00	0.00
Library	0.00	2,312.00	2,312.00	0.00	0.00	0.00
Math	0.00	323.00	323.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	161.00	161.00	0.00	0.00	0.00
Social Studies	0.00	175.00	175.00	0.00	0.00	0.00
Special Education - Classroom	0.00	400.00	400.00	0.00	0.00	0.00
Special Education - Teacher	0.00	900.00	900.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	732.00	732.00	0.00	0.00	0.00
Allotments	**0.00**	**17,657.00**	**17,657.00**	**0.00**	**0.00**	**0.00**
Instructional Materials	185.32	4,190.27	4,552.13	0.00	0.00	-176.54
Elementary Instruction	**185.32**	**4,190.27**	**4,552.13**	**0.00**	**0.00**	**-176.54**
Book Fair	3,838.66	0.00	26.63	0.00	0.00	3,812.03
Misc. Business	329.62	0.00	0.00	0.00	0.00	329.62
Pictures	3,154.43	2,282.21	4,247.79	0.00	0.00	1,188.85
PTA/PTSO	46.32	0.00	0.00	0.00	0.00	46.32
SCA	2,300.85	0.00	593.89	0.00	0.00	1,706.96
School Projects	461.07	0.00	0.00	0.00	0.00	461.07
Yearbook	3,421.42	2,103.00	1,558.57	0.00	25.00	3,940.85
Organizations and Activities	**13,552.37**	**4,385.21**	**6,426.88**	**0.00**	**25.00**	**11,485.70**
Donations	480.35	356.00	0.00	0.00	0.00	836.35
Field Trips	1,139.66	0.00	0.00	0.00	0.00	1,139.66
Summer School Tuition	15.46	0.00	0.00	0.00	0.00	15.46
Clearing	**1,635.47**	**356.00**	**0.00**	**0.00**	**0.00**	**1,991.47**
Lost Library Books	50.50	22.50	0.00	0.00	0.00	73.00
Non-Resident Tuition	1,483.05	500.00	0.00	0.00	0.00	1,983.05
Recorder Sales	107.83	0.00	0.00	0.00	0.00	107.83
Student Activities	39.79	0.00	0.00	0.00	0.00	39.79
Fees	**1,681.17**	**522.50**	**0.00**	**0.00**	**0.00**	**2,203.67**
Collected for Administration	0.00	645.00	645.00	0.00	0.00	0.00
Collected for Elementary Instruction	0.00	475.00	475.00	0.00	0.00	0.00
Collected for IT Services	0.00	5,965.10	5,990.10	25.00	0.00	0.00
Collected for School Board	**0.00**	**7,085.10**	**7,110.10**	**25.00**	**0.00**	**0.00**
Faculty Fund	1,160.76	1,526.94	1,836.45	0.00	0.00	851.25
General Fund	289.16	1,378.48	689.14	0.00	0.00	978.50
Interest	16.47	3.18	0.00	0.00	0.00	19.65
Vending	42.89	0.00	0.00	0.00	0.00	42.89
Miscellaneous	**1,509.28**	**2,908.60**	**2,525.59**	**0.00**	**0.00**	**1,892.29**
Grants	2,273.82	13,651.98	1,193.13	0.00	0.00	14,732.67
Scholarship	677.54	3,090.00	50.00	0.00	0.00	3,717.54
Special	**2,951.36**	**16,741.98**	**1,243.13**	**0.00**	**0.00**	**18,450.21**
Activities	**21,514.97**	**53,846.66**	**39,514.83**	**25.00**	**25.00**	**35,846.80**
Checking	21,514.97	53,846.66	39,514.83	0.00	0.00	35,846.80
Cash and Investments	**21,514.97**	**53,846.66**	**39,514.83**	**0.00**	**0.00**	**35,846.80**
	21,514.97	**53,846.66**	**39,514.83**	**0.00**	**0.00**	**35,846.80**

Roanoke County Public Schools **Schedule 27**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

Penn Forest Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	6,566.00	6,566.00	0.00	0.00	0.00
Character Counts	0.00	73.00	73.00	0.00	0.00	0.00
English and Reading	0.00	481.00	481.00	0.00	0.00	0.00
Guidance	0.00	314.00	314.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	880.00	880.00	0.00	0.00	0.00
Instructional Materials NonKG	0.00	3,518.00	3,518.00	0.00	0.00	0.00
Library	0.00	2,442.00	2,442.00	0.00	0.00	0.00
Math	0.00	349.00	349.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	175.00	175.00	0.00	0.00	0.00
Social Studies	0.00	189.00	189.00	0.00	0.00	0.00
Special Education - Classroom	0.00	400.00	400.00	0.00	0.00	0.00
Special Education - Teacher	0.00	750.00	750.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	792.00	792.00	0.00	0.00	0.00
Allotments	**0.00**	**18,649.00**	**18,649.00**	**0.00**	**0.00**	**0.00**
Student Teachers	8.41	0.00	0.00	0.00	0.00	8.41
Elementary Instruction	**8.41**	**0.00**	**0.00**	**0.00**	**0.00**	**8.41**
Book Fair	8,820.28	153.98	3,918.87	0.00	0.00	5,055.39
Pictures	15,377.40	8,256.79	7,565.94	0.00	0.00	16,068.25
PTA/PTSO	10,620.53	21,433.13	14,051.27	2.54	0.00	18,004.93
School Projects	6,016.31	0.00	587.85	179.00	0.00	5,607.46
Organizations and Activities	**40,834.52**	**29,843.90**	**26,123.93**	**181.54**	**0.00**	**44,736.03**
Donations	1,400.17	89.99	289.26	506.00	2.54	1,704.36
Field Trips	2,214.94	0.00	-5.00	0.00	690.00	1,529.94
Video Yearbook	417.01	0.00	78.63	0.00	0.00	338.38
Clearing	**4,032.12**	**89.99**	**362.89**	**506.00**	**692.54**	**3,572.68**
Non-Resident Tuition	2,740.21	1,000.00	818.69	0.00	0.00	2,921.52
Recorder Sales	18.08	0.00	0.00	0.00	0.00	18.08
Fees	**2,758.29**	**1,000.00**	**818.69**	**0.00**	**0.00**	**2,939.60**
Collected for Administration	258.00	3,161.00	3,290.00	0.00	0.00	129.00
Collected for Elementary Instruction	0.00	460.00	460.00	0.00	0.00	0.00
Collected for IT Services	0.00	4,515.05	4,336.85	0.00	178.20	0.00
Collected for School Board	**258.00**	**8,136.05**	**8,086.85**	**0.00**	**178.20**	**129.00**
Faculty Fund	289.28	195.07	173.32	0.00	0.00	311.03
General Fund	7,267.42	1,987.92	2,771.60	192.70	9.50	6,666.94
Interest	2,678.09	1.39	0.00	0.00	0.00	2,679.48
Miscellaneous	**10,234.79**	**2,184.38**	**2,944.92**	**192.70**	**9.50**	**9,657.45**
Grants	834.31	733.00	816.69	0.00	0.00	750.62
Special	**834.31**	**733.00**	**816.69**	**0.00**	**0.00**	**750.62**
Activities	**58,960.44**	**60,636.32**	**57,802.97**	**880.24**	**880.24**	**61,793.79**
Checking	53,320.30	60,634.93	57,802.97	0.00	0.00	56,152.26
Savings	5,640.14	1.39	0.00	0.00	0.00	5,641.53
Cash and Investments	**58,960.44**	**60,636.32**	**57,802.97**	**0.00**	**0.00**	**61,793.79**
	58,960.44	**60,636.32**	**57,802.97**	**0.00**	**0.00**	**61,793.79**

Roanoke County Public Schools **Schedule 28**
Supplemental Schedule - Student Activity Funds
Statement of Cash Receipts, Disbursements, and Balances
For the Year Ended June 20, 2021

W. E. Cundiff Elementary School

Account	Beginning	Receipts	Disbursements	Transfers In	Transfers Out	Ending
Administrative	0.00	7,251.00	7,251.00	0.00	0.00	0.00
Character Counts	0.00	83.00	83.00	0.00	0.00	0.00
English and Reading	0.00	533.00	533.00	0.00	0.00	0.00
Guidance	0.00	348.00	348.00	0.00	0.00	0.00
Health and PE	0.00	200.00	200.00	0.00	0.00	0.00
Instructional Materials KG	0.00	972.00	1,001.24	29.24	0.00	0.00
Instructional Materials NonKG	0.00	3,887.00	3,889.16	2.16	0.00	0.00
Library	0.00	2,392.00	2,392.00	0.00	0.00	0.00
Math	0.00	388.00	388.00	0.00	0.00	0.00
Music and Performing Arts	0.00	220.00	220.00	0.00	0.00	0.00
Science	0.00	193.00	193.00	0.00	0.00	0.00
Social Studies	0.00	210.00	210.00	0.00	0.00	0.00
Special Education - Teacher	0.00	600.00	600.00	0.00	0.00	0.00
Staff Development	0.00	1,300.00	1,300.00	0.00	0.00	0.00
Visual Arts	0.00	876.00	876.00	0.00	0.00	0.00
Allotments	**0.00**	**19,453.00**	**19,484.40**	**31.40**	**0.00**	**0.00**
Instructional Materials	4,051.35	0.00	383.76	0.00	0.00	3,667.59
Student Teachers	1,422.91	0.00	475.23	0.00	0.00	947.68
Summer School	9.66	0.00	0.00	0.00	0.00	9.66
Elementary Instruction	**5,483.92**	**0.00**	**858.99**	**0.00**	**0.00**	**4,624.93**
Book Fair	788.14	182.25	237.66	0.00	0.00	732.73
Pictures	2,873.74	53,805.14	58,088.49	0.00	0.00	-1,409.61
PTA/PTSO	1,775.85	1,516.78	1,752.79	0.00	0.00	1,539.84
SCA	210.19	0.00	0.00	0.00	0.00	210.19
School Projects	295.69	0.00	0.00	0.00	0.00	295.69
Yearbook	5,065.83	2,260.00	643.54	0.00	0.00	6,682.29
Organizations and Activities	**11,009.44**	**57,764.17**	**60,722.48**	**0.00**	**0.00**	**8,051.13**
Donations	3,948.05	1,174.00	1,908.25	0.00	29.24	3,184.56
Field Trips	1,635.34	0.00	95.76	0.00	0.00	1,539.58
Use Of Facilities	750.65	0.00	750.65	0.00	0.00	0.00
Video Yearbook	156.12	445.00	457.21	0.00	0.00	143.91
Clearing	**6,490.16**	**1,619.00**	**3,211.87**	**0.00**	**29.24**	**4,868.05**
Non-Resident Tuition	3,057.45	605.00	3,080.96	0.00	0.00	581.49
Textbook Fees	0.11	0.00	0.00	0.00	0.00	0.11
Fees	**3,057.56**	**605.00**	**3,080.96**	**0.00**	**0.00**	**581.60**
Collected for Administration	0.00	6,258.00	6,258.00	0.00	0.00	0.00
Collected for Elementary Instruction	0.00	135.00	135.00	0.00	0.00	0.00
Collected for IT Services	0.00	8,036.14	8,011.14	0.00	25.00	0.00
Collected for School Board	**0.00**	**14,429.14**	**14,404.14**	**0.00**	**25.00**	**0.00**
General Fund	954.40	100.00	0.85	22.84	0.00	1,076.39
Interest	3,386.63	287.87	0.00	0.00	0.00	3,674.50
Technology	35.88	0.00	0.00	0.00	0.00	35.88
Vending	221.81	0.00	0.00	0.00	0.00	221.81
Miscellaneous	**4,598.72**	**387.87**	**0.85**	**22.84**	**0.00**	**5,008.58**
Grants	9,504.80	2,003.79	391.00	0.00	0.00	11,117.59
Special	**9,504.80**	**2,003.79**	**391.00**	**0.00**	**0.00**	**11,117.59**
Activities	**40,144.60**	**96,261.97**	**102,154.69**	**54.24**	**54.24**	**34,251.88**
Certificate Of Deposit	16,648.30	282.08	0.00	0.00	0.00	16,930.38
Checking	20,686.59	95,978.17	102,154.69	0.00	0.00	14,510.07
Savings	2,809.71	1.72	0.00	0.00	0.00	2,811.43
Cash and Investments	**40,144.60**	**96,261.97**	**102,154.69**	**0.00**	**0.00**	**34,251.88**
	40,144.60	**96,261.97**	**102,154.69**	**0.00**	**0.00**	**34,251.88**

Internal Service Funds

Internal service funds are used to account for the financing of services provided by one department to other departments of the School Division on a cost reimbursement basis.

The **Health Insurance Fund** is a self-insured fund used to account for health care costs for employees electing to participate in the Anthem group program.

The **Dental Insurance Fund** is a fully insured fund used to account for dental care costs for employees electing to participate in the Delta Dental group program.

The **Risk Management Fund** is a self-insured fund used to account for workers' compensation costs for employees injured on the job.

Roanoke County Public Schools
Combining Statement of Net Position
Internal Service Funds
June 30, 2021

	Health Insurance	Dental Insurance	Risk Management	Total Internal Service Funds
Assets				
Current assets:				
Cash and cash equivalents	$ 8,073,175	$ 52,110	$ 2,003,673	$ 10,128,958
Accounts receivable	224,937	4	155	225,096
Due from other governments	43,968	47,340	-	91,308
Total assets	8,342,080	99,454	2,003,828	10,445,362
Liabilities				
Current liabilities:				
Accounts payable	12,085	-	22,222	34,307
Claims payable	1,160,429	-	252,293	1,412,722
Total current liabilities	1,172,514	-	274,515	1,447,029
Noncurrent liabilities:				
Claims payable	-	-	532,707	532,707
Total noncurrent liabilities	-	-	532,707	532,707
Total liabilities	1,172,514	-	807,222	1,979,736
Net Position				
Unrestricted	7,169,566	99,454	1,196,606	8,465,626
Total net position	$ 7,169,566	$ 99,454	$ 1,196,606	$ 8,465,626

Roanoke County Public Schools
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2021

	Health Insurance	Dental Insurance	Risk Management	Total Internal Service Funds
Operating revenues				
Charges for services	$ 18,653,383	$ 1,500,936	$ 187,047	$ 20,341,366
Total operating revenues	18,653,383	1,500,936	187,047	20,341,366
Operating expenses				
Claims	14,770,573	1,446,845	225,777	16,443,195
Reinsurance costs	381,014	-	-	381,014
Wellness and HRA benefits	1,504,249	-	-	1,504,249
Administrative charges and taxes	137,279	-	114,120	251,399
Total operating expenses	16,793,115	1,446,845	339,897	18,579,857
Operating income (loss)	1,860,268	54,091	(152,850)	1,761,509
Nonoperating revenues				
Interest and dividend income	13,321	104	3,558	16,983
Total nonoperating revenues	13,321	104	3,558	16,983
Income (loss) before transfers	1,873,589	54,195	(149,292)	1,778,492
Transfers				
Transfers out	(2,682,560)	-	-	(2,682,560)
Net transfers	(2,682,560)	-	-	(2,682,560)
Change in net position	(808,971)	54,195	(149,292)	(904,068)
Total net position, beginning	7,978,537	45,259	1,345,898	9,369,694
Total net position, ending	$ 7,169,566	$ 99,454	$ 1,196,606	$ 8,465,626

See accompanying independent auditors' report.

Roanoke County Public Schools
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2021

	Health Insurance	Dental Insurance	Risk Management	Total Internal Service Funds
Operating activities				
Cash received from interfund services provided	$ 18,585,717	$ 1,501,019	$ 187,396	$ 20,274,132
Payments to suppliers	(518,293)	(976)	(114,120)	(633,389)
Payments from suppliers	5,496	-	20,720	26,216
Claims paid	(15,033,180)	(1,446,845)	(297,777)	(16,777,802)
Other payments	(1,504,249)	-	-	(1,504,249)
Net cash provided by (used in) operating activities	1,535,491	53,198	(203,781)	1,384,908
Noncapital financing activities				
Transfers from other funds	1,192	-	-	1,192
Transfers to other funds	(2,682,560)	(1,192)	-	(2,683,752)
Net cash used in noncapital financing activities	(2,681,368)	(1,192)	-	(2,682,560)
Investing activities				
Interest and dividend income	13,321	104	3,558	16,983
Net cash provided by investing activities	13,321	104	3,558	16,983
Net increase (decrease) in cash and cash equivalents	(1,132,556)	52,110	(200,223)	(1,280,669)
Cash and cash equivalents, beginning	9,205,731	-	2,203,896	11,409,627
Cash and cash equivalents, ending	$ 8,073,175	$ 52,110	$ 2,003,673	$ 10,128,958
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	$ 1,860,268	$ 54,091	$ (152,850)	$ 1,761,509
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Decrease (increase) in assets:				
Accounts receivable	(67,666)	83	349	(67,234)
Due from other governments	5,022	(976)	-	4,046
Increase (decrease) in liabilities:				
Accounts payable	474	-	20,720	21,194
Claims payable	(262,607)	-	(72,000)	(334,607)
Net cash provided by (used in) operating activities	$ 1,535,491	$ 53,198	$ (203,781)	$ 1,384,908

See accompanying independent auditors' report.

Schedule 32

ROANOKE COUNTY
Public Schools
Roanoke, Virginia
A component unit of the County of Roanoke, Virginia

ANNUAL SCHOOL REPORT
2020 - 2021



www.rcps.us

5937 Cove Road
Roanoke, VA 24019
(540) 562-3900

YEAR ENDED JUNE 30, 2021

Roanoke County Public Schools
Virginia Department of Education
2020-2021 Annual School Report

Person(s) responsible for completing the 2020-2021 Annual School Report Financial Section

Division / Regional Program Name:	Division/Program Number:
080-ROANOKE	080

First Name:	Last Name:	Phone Number:	Extension:	E-Mail Address:
Susan	Peterson	(540) 562-3900	ext. 10163	speterson@rcps.us

Roanoke County Public Schools
Virginia Department of Education
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REVENUES			STATE TAX, SOQ, AND INCENTIVE
A	**FROM STATE SOQ:**		
240308	Sales Tax Receipts - One Cent	16,049,358.20	
240312	Sales Tax Receipts - One-Eighth (1/8) Cent	1,692,275.76	
	TOTAL SALES TAX		**17,741,633.96**
240202	Adjusted Basic Aid	41,137,722.00	
240204	Remedial Summer School	97,439.00	
240217	Vocational Education	677,076.00	
240207	Gifted Education	434,666.00	
240212	Special Education	6,394,605.00	
240214	Textbooks (SOQ)	898,337.00	
240208	Prevention, Intervention, and Remediation	760,665.00	
240309	English as a Second Language	283,431.00	50,683,941.00
	SOQ - Fringe Benefits:		
240223	Teacher Retirement Instructional	6,001,734.00	
240221	Social Security Instructional	2,574,560.00	
240241	Group Life Insurance Instructional	183,897.00	8,760,191.00
B	**FROM STATE INCENTIVE-BASED FUNDS:**		
240865	Virginia Preschool Initiative Plus (VPI +)	646,921.19	
93.558	Virginia Preschool Initiative - TANF	199,332.81	
240866	VPI Community Provider Add-On	7,500.00	
240365	Virginia Workplace Readiness Skills Assessment	2,426.12	
240248	Special Education - Regional Programs	541,670.63	
240265	At-Risk	377,417.00	
240467	Career Switcher Mentoring Grants	1,000.00	
410407	School Security System Grants	209,927.00	
410405	VPSA Technology Grants	726,000.00	2,712,194.75

Roanoke County Public Schools
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REVENUES			STATE CATEGORICAL, LOTTERY, AND OTHER
C	**FROM STATE CATEGORICAL FUNDS:**		
240215	School Lunch	57,157.62	
240246	Homebound	13,577.11	
240295	Special Education in Jails	106,455.76	177,190.49
D	**FROM STATE LOTTERY FUNDS:**		
240203	GED Prep Program - ISAEP	16,772.63	
240205	Regular Foster Care	163,588.00	
240228	Early Reading Intervention	279,480.00	
240252	Career and Technical Education - Equipment	20,428.40	
240259	Special Education Foster Care	282,456.00	
240265	At-Risk	376,244.00	
240874	Learning Loss PPA	318,382.00	
240275	K-3 Primary Class Size	513,297.00	
240282	Career and Technical Education Occupational Prep. - Regional Centers	66,982.00	
240286	Supplemental Lottery Per Pupil Allocation	3,485,840.00	
240291	Mentor Teacher Program	5,853.00	
240347	School Breakfast	22,355.96	
240349	Industry Certification Costs	22,866.50	
240445	Project Graduation/Senior Year	16,672.00	
240405	SOL Algebra Readiness	122,943.00	5,714,160.49
E	**FROM OTHER STATE FUNDS:**		
240307	Jobs for Virginia Graduates	30,000.00	
240399	National Board Certification Bonus	17,500.00	
250000	Benefits from Other State Agencies	441,501.42	
240400	Other State Funds	26,141.33	515,142.75
	TOTAL STATE FUNDS, (EXCLUDING SALES TAX)		**68,562,820.48**

Roanoke County Public Schools
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REVENUES				FEDERAL
F	**FROM FEDERAL FUNDS PAID THROUGH VA DEPT. OF EDUCATION:**			
10665	Federal Land Use (Forest Reserve)	2,365.11		
10559	SFSP Meals	3,696,708.04		
84010	Title I Grants to LEAs (Part A)	1,364,533.54		
84027	Special Education Grants to States - Federal (IDEA, Part B)	2,840,101.15		
84048	Vocational Education Basic Grants to States (Carl D. Perkins - Title I)	182,086.31		
84173	Special Education - Preschool Grants (IDEA)	69,332.96		
84365	Language Acquisition State Grant (Title III, Part A)	44,721.22		
84425	CARES Act ESSERF LEA Allocations	1,039,455.13		
84425	CARES Act ESSERF Facilities Upgrades	34,156.92		
84425	CARES Act ESSERF GEER Wi-Fi and MiFi Access	133,655.30		
84425	CARES Act ESSER Special Education Services	63,248.00		
84425	CARES Act ESSER Cleaning Supplies	26,586.24		
84425	CARES Act CRRS ESSERII	1,938,305.44		
84367	ESEA - Improving Teacher Quality State Grants (Title II, Part A)	187,623.20		
84424	Student Support and Academic Enrichment Grants	83,014.88		
10553	School Breakfast Program CARES	6,468.50		
10555	NSLP Combined CARES	22,056.00		
21019	CARES CRF K-12 Schools	2,359,630.00	14,094,047.94	
G	**FROM FEDERAL FUNDS PAID DIRECTLY TO LOCALITY:**			
99900	JROTC	(13,877.08)		
99999	Other Federal Funds	40,398.18	26,521.10	
	TOTAL FEDERAL FUNDS			**14,120,569.04**

Roanoke County Public Schools
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REVENUES			LOCAL AND OTHER
H	**FROM CITY - COUNTY FUNDS:**		
	Appropriations		
5105000	(a) Operation	71,514,710.00	
5105000	(a) Operation	1,881,630.12	
	Total City - County Funds		**73,396,340.12**
J	**FROM OTHER FUNDS:**		
1502010	Rents	32,680.69	
	Tuition from Private Sources:		
1612010	(a) Day School	239,110.86	
1612070	(c) Summer School	575.00	
1612020	Special Fees from Pupils	199,365.00	
1612030	Sale of Textbooks	804.00	
1612040	School Food Services	96,772.16	
	Rebates, Refunds, Royalties, Fines and Forfeits:		
1803030	(c) Other Rebates and Refunds	66,636.44	
1899030	Donations, Private Contributions and Special Gifts	36,343.32	
1899090	Sale of Other Equipment	159,207.47	
1899100	Insurance Adjustments	9,428.83	
1899120	Other Funds	5,524,708.53	
1900110	E-Rate (Universal Service Fund Schools and Libraries Program)	610,698.23	
1901020	Other Payments from Another County or City	51,868.00	
	Total From Other Funds		**7,028,198.53**
K	**FROM LOANS, BONDS, AND INVESTMENTS:**		
1501020	Interest on Investment	25,781.53	
4104010	Local Bond Issues (including Virginia Retirement System "VRS" and Va. Public School Authority "VPSA"	4,422,063.81	
	Totals from Loans, Bonds, Etc.		**4,447,845.34**

Roanoke County Public Schools
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61000 INSTRUCTION							61100 CLASSROOM INSTRUCTION 2 ELEMENTARY (K-7)
OBJECT		01 REGULAR	02 SPECIAL	03 VOCATIONAL	04 GIFTED	05 OTHER	TOTAL
1120	Instructional Salaries	25,810,637.52	7,488,865.51	-	338,998.81	-	**33,638,501.84**
1151	Instructional Assistant Wages	849,517.50	3,522,817.48	-	-	-	**4,372,334.98**
1520	Substitute Salaries & Wages	633,860.86	1,730.00	-	-	-	**635,590.86**
1620	Supplemental Salaries & Wages	197,370.73	49,230.15	-	-	-	**246,600.88**
1650	National Certification Supplem	5,000.00	-	-	-	-	**5,000.00**
1660	Bonuses	56,502.00	149,382.00	-	2,322.00	-	**208,206.00**
2100	FICA	1,961,746.45	786,323.47	-	24,484.32	-	**2,772,554.24**
2210	VRS Retirement-Plan 1 & 2	3,506,267.18	1,065,215.39	-	54,845.40	-	**4,626,327.97**
2220	VRS Retirement-Hybrid Plan	760,829.48	729,027.33	-	-	-	**1,489,856.81**
2300	Health Insurance	4,010,559.75	2,087,937.81	-	45,599.54	-	**6,144,097.10**
2400	Group Life Insurance	344,880.23	144,712.71	-	4,422.00	-	**494,014.94**
2510	Disability Ins - VLDP - Hybrid	10,895.11	10,428.06	-	-	-	**21,323.17**
2700	Worker's Comp Insurance	52,741.00	20,834.00	-	691.00	-	**74,266.00**
2750	Retiree Health Care Credit	310,823.55	129,994.06	-	3,993.00	-	**444,810.61**
2800	Other Benefits	91,292.58	43,444.73	-	-	-	**134,737.31**
3000	Purchased Services	79,250.16	100,956.67	-	-	-	**180,206.83**
3810	Tuition - Other Districts	41,093.00	-	-	-	-	**41,093.00**
5500	Travel	133.02	-	-	-	-	**133.02**
5800	Miscellaneous	4,944.88	-	-	-	-	**4,944.88**
6000	Materials & Supplies	227,617.94	22,589.86	-	-	-	**250,207.80**
6020	Textbooks	259,738.23	-	-	-	-	**259,738.23**
6030	Instructional Materials	308,390.08	210,685.25	-	44,688.85	-	**563,764.18**
7000	Tuition Payments to Joint Oper	-	14,501.55	-	-	-	**14,501.55**
	Totals	**39,524,091.25**	**16,578,676.03**		**520,044.92**	**-**	**56,622,812.20**

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Roanoke County Public Schools
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61000 INSTRUCTION							61100 CLASSROOM INSTRUCTION 3 SECONDARY (8-12)
OBJECT		01 REGULAR	02 SPECIAL	03 VOCATIONAL	04 GIFTED	05 OTHER	TOTAL
1120	Instructional Salaries	15,794,751.81	4,188,559.93	3,076,663.11	90.00	-	**23,060,064.85**
1151	Instructional Assistant Wages	294,762.67	1,127,830.71	-	-	-	**1,422,593.38**
1520	Substitute Salaries & Wages	504,961.31	400.00	-	-	-	**505,361.31**
1620	Supplemental Salaries & Wages	607,372.85	27,134.99	4,218.75	-	812,863.08	**1,451,589.67**
1650	National Certification Supplem	12,500.00	-	-	-	-	**12,500.00**
1660	Bonuses	35,604.00	46,440.00	4,644.00	-	-	**86,688.00**
2100	FICA	1,229,924.95	386,453.20	224,691.72	6.89	61,006.02	**1,902,082.78**
2210	VRS Retirement-Plan 1 & 2	2,002,203.49	582,824.59	368,515.17	-	-	**2,953,543.25**
2220	VRS Retirement-Hybrid Plan	524,035.61	305,259.63	132,967.80	-	-	**962,263.04**
2300	Health Insurance	2,425,667.73	900,031.67	374,403.62	-	-	**3,700,103.02**
2400	Group Life Insurance	204,090.48	71,790.21	40,432.40	-	-	**316,313.09**
2510	Disability Ins - VLDP - Hybrid	7,508.51	4,370.74	1,904.18	-	-	**13,783.43**
2700	Worker's Comp Insurance	32,227.00	10,017.00	6,370.00	-	-	**48,614.00**
2750	Retiree Health Care Credit	183,943.69	64,646.24	36,510.38	-	-	**285,100.31**
2800	Other Benefits	43,804.38	32,768.92	8,177.62	-	-	**84,750.92**
3000	Purchased Services	332,894.77	81,683.41	25,849.75	-	400,160.00	**840,587.93**
3810	Tuition - Other Districts	269,620.00	-	-	-	-	**269,620.00**
3830	Tuition - Private	3,202.00	-	-	-	-	**3,202.00**
5200	Communications	195.25	-	-	-	-	**195.25**
5400	Lease/Rent of Equipment	20,003.01	-	-	-	-	**20,003.01**
5500	Travel	15,431.34	-	250.00	-	978.61	**16,659.95**
5800	Miscellaneous	5,027.26	-	-	-	-	**5,027.26**
6000	Materials & Supplies	276,059.42	16,793.28	112,173.22	-	-	**405,025.92**
6020	Textbooks	322,761.35	-	-	-	-	**322,761.35**
6030	Instructional Materials	191,877.61	83,122.33	61,533.24	-	-	**336,533.18**
7000	Tuition Payments to Joint Oper	-	15,984.96	-	-	-	**15,984.96**
8100	Capital Outlay - Replacement	42,199.88	-	32,938.42	-	-	**75,138.30**
8200	Capital Outlay - Additions	-	-	106,561.93	-	-	**106,561.93**
	Totals	**25,382,630.37**	**7,946,111.81**	**4,618,805.31**	**96.89**	**1,275,007.71**	**39,222,652.09**
	Total Classroom Instruction	**64,906,721.62**	**24,524,787.84**	**4,618,805.31**	**520,141.81**	**1,275,007.71**	**95,845,464.29**

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61000 INSTRUCTION								61100 CLASSROOM INSTRUCTION 9 DISTRICT-WIDE
		06	07	08	09	10	11	
OBJECT		NON-REM SS	ADULT	PRE-K	NON-LEA	NON-REG DAY	REM SS	TOTAL
1120	Instructional Salaries	130,670.00	-	344,503.68	76,681.56	191,920.00	111,550.00	**855,325.24**
1151	Instructional Assistant Wages	3,020.00	-	69,803.66	-	17,719.00	7,290.00	**97,832.66**
1660	Bonuses	-	-	3,870.00	-	-	-	**3,870.00**
2100	FICA	10,131.27	-	30,332.63	5,642.74	15,771.90	8,882.30	**70,760.84**
2210	VRS Retirement-Plan 1 & 2	-	-	19,311.78	12,335.00	-	-	**31,646.78**
2220	VRS Retirement-Hybrid Plan	-	-	47,036.75	-	-	-	**47,036.75**
2300	Health Insurance	-	-	70,823.03	8,445.93	-	-	**79,268.96**
2400	Group Life Insurance	-	-	5,349.23	994.47	-	-	**6,343.70**
2510	Disability Ins - VLDP - Hybrid	-	-	673.80	-	-	-	**673.80**
2750	Retiree Health Care Credit	-	-	4,830.66	898.05	-	-	**5,728.71**
2800	Other Benefits	-	-	120.00	-	-	-	**120.00**
3000	Purchased Services	-	-	12,599.90	1,000.00	87,298.00	-	**100,897.90**
3810	Tuition - Other Districts	-	-	1,828.08	-	6,075.00	-	**7,903.08**
5200	Communications	195.04	-	-	-	-	-	**195.04**
5800	Miscellaneous	-	3,518.69	138.00	-	-	-	**3,656.69**
6000	Materials & Supplies	-	-	10,322.23	-	-	-	**10,322.23**
6030	Instructional Materials	40.90	-	114,431.88	458.01	-	-	**114,930.79**
7000	Tuition Payments to Joint Oper	-	-	39,130.00	-	-	-	**39,130.00**
	Totals	**144,057.21**	**3,518.69**	**775,105.31**	**106,455.76**	**318,783.90**	**127,722.30**	**1,475,643.17**
	Total Classroom District-Wide	**144,057.21**	**3,518.69**	**775,105.31**	**106,455.76**	**318,783.90**	**127,722.30**	**1,475,643.17**

Total Classroom Instruction and District-Wide **97,321,107.46**

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61000 INSTRUCTION						61200 INSTRUCTION SUPPORT - STUDENT	
61210 GUIDANCE SERVICES						2 ELEMENTARY (K-7)	
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1110	Administrative Salaries	49,193.99	-	-	-	-	**49,193.99**
1120	Instructional Salaries	1,279,975.46	-	-	-	-	**1,279,975.46**
1150	Clerical Salaries & Wages	132,665.76	-	-	-	-	**132,665.76**
1520	Substitute Salaries & Wages	430.00	-	-	-	-	**430.00**
1660	Bonuses	8,514.00	-	-	-	-	**8,514.00**
2100	FICA	106,654.68	-	-	-	-	**106,654.68**
2210	VRS Retirement-Plan 1 & 2	153,508.46	-	-	-	-	**153,508.46**
2220	VRS Retirement-Hybrid Plan	85,397.86	-	-	-	-	**85,397.86**
2300	Health Insurance	214,177.07	-	-	-	-	**214,177.07**
2400	Group Life Insurance	19,319.31	-	-	-	-	**19,319.31**
2510	Disability Ins - VLDP - Hybrid	1,222.71	-	-	-	-	**1,222.71**
2700	Worker's Comp Insurance	3,026.00	-	-	-	-	**3,026.00**
2750	Retiree Health Care Credit	17,393.24	-	-	-	-	**17,393.24**
2800	Other Benefits	21,703.71	-	-	-	-	**21,703.71**
3810	Tuition - Other Districts	1,350.00	-	-	-	-	**1,350.00**
5800	Miscellaneous	1,140.00	-	-	-	-	**1,140.00**
6030	Instructional Materials	5,013.62	-	-	-	-	**5,013.62**
	Totals	**2,100,685.87**	**-**	**-**	**-**	**-**	**2,100,685.87**

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61000 INSTRUCTION							61200 INSTRUCTION SUPPORT - STUDENT
61210 GUIDANCE SERVICES							3 SECONDARY (8-12)
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1110	Administrative Salaries	49,515.61	-	-	-	-	**49,515.61**
1120	Instructional Salaries	1,584,161.28	-	-	-	-	**1,584,161.28**
1150	Clerical Salaries & Wages	290,686.65	-	-	-	-	**290,686.65**
1520	Substitute Salaries & Wages	10,630.00	-	-	-	-	**10,630.00**
1660	Bonuses	6,966.00	-	-	-	-	**6,966.00**
2100	FICA	140,376.04	-	-	-	-	**140,376.04**
2210	VRS Retirement-Plan 1 & 2	243,903.82	-	-	-	-	**243,903.82**
2220	VRS Retirement-Hybrid Plan	77,556.32	-	-	-	-	**77,556.32**
2300	Health Insurance	249,804.89	-	-	-	-	**249,804.89**
2400	Group Life Insurance	26,077.06	-	-	-	-	**26,077.06**
2510	Disability Ins - VLDP - Hybrid	1,109.93	-	-	-	-	**1,109.93**
2700	Worker's Comp Insurance	4,039.00	-	-	-	-	**4,039.00**
2750	Retiree Health Care Credit	23,399.30	-	-	-	-	**23,399.30**
2800	Other Benefits	7,156.20	-	-	-	-	**7,156.20**
3000	Purchased Services	18,017.77	-	-	-	-	**18,017.77**
3810	Tuition - Other Districts	499.00	-	-	-	-	**499.00**
5500	Travel	6,751.00	-	-	-	-	**6,751.00**
5800	Miscellaneous	1,999.72	-	-	-	-	**1,999.72**
6000	Materials & Supplies	5,828.78	-	-	-	-	**5,828.78**
6030	Instructional Materials	39,521.65	-	-	-	-	**39,521.65**
	Totals	**2,788,000.02**	**-**	**-**	**-**	**-**	**2,788,000.02**
							-
	Total Guidance Services	**4,888,685.89**	**-**	**-**	**-**	**-**	**4,888,685.89**

Roanoke County Public Schools
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61000 INSTRUCTION						61200 INSTRUCTION SUPPORT - STUDENT	
61220 SCHOOL SOCIAL WORKER SERVICES						3 SECONDARY (8-12)	
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1120	Instructional Salaries	277,171.20	-	-	-	-	**277,171.20**
2100	FICA	20,159.46	-	-	-	-	**20,159.46**
2210	VRS Retirement-Plan 1 & 2	36,368.16	-	-	-	-	**36,368.16**
2220	VRS Retirement-Hybrid Plan	9,697.44	-	-	-	-	**9,697.44**
2300	Health Insurance	34,228.70	-	-	-	-	**34,228.70**
2400	Group Life Insurance	3,714.24	-	-	-	-	**3,714.24**
2510	Disability Ins - VLDP - Hybrid	138.96	-	-	-	-	**138.96**
2700	Worker's Comp Insurance	582.00	-	-	-	-	**582.00**
2750	Retiree Health Care Credit	3,354.00	-	-	-	-	**3,354.00**
2800	Other Benefits	240.00	-	-	-	-	**240.00**
5200	Communications	1,156.85	-	-	-	-	**1,156.85**
	Totals	**386,811.01**	**-**	**-**	**-**	**-**	**386,811.01**
							-
	Total Social Worker Services	**386,811.01**	**-**	**-**	**-**	**-**	**386,811.01**

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61000 INSTRUCTION						61200 INSTRUCTION SUPPORT - STUDENT	
61230 HOMEBOUND INSTRUCTION						2 ELEMENTARY (K-7)	
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1120	Instructional Salaries	2,875.00	-	-	-	-	**2,875.00**
2100	FICA	219.03	-	-	-	-	**219.03**
	Totals	**3,094.03**	**-**	**-**	**-**	**-**	**3,094.03**

61230 HOMEBOUND INSTRUCTION						3 SECONDARY (8-12)	
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1120	Instructional Salaries	4,255.00	-	-	-	-	**4,255.00**
2100	FICA	286.37	-	-	-	-	**286.37**
3	**Totals**	**4,541.37**	**-**	**-**	**-**	**-**	**4,541.37**
	Total Homebound Instruction	**7,635.40**	**-**	**-**	**-**	**-**	**7,635.40**

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61000 INSTRUCTION						61200 INSTRUCTION SUPPORT - STUDENT	
61310 IMPROVEMENT OF INSTRUCTION						2 ELEMENTARY (K-7)	
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1110	Administrative Salaries	161,824.03	48,209.52	-	-	-	**210,033.55**
1120	Instructional Salaries	469,824.42	240,512.02	-	-	-	**710,336.44**
1150	Clerical Salaries & Wages	120,879.84	53,643.28	-	-	-	**174,523.12**
1620	Supplemental Salaries & Wages	18,075.00	-	-	-	-	**18,075.00**
1660	Bonuses	3,096.00	3,870.00	-	-	-	**6,966.00**
2100	FICA	54,621.37	24,375.24	-	-	-	**78,996.61**
2210	VRS Retirement-Plan 1 & 2	100,347.35	54,543.67	-	-	-	**154,891.02**
2220	VRS Retirement-Hybrid Plan	769.58	2,567.88	-	-	-	**3,337.46**
2300	Health Insurance	66,481.84	46,449.98	-	-	-	**112,931.82**
2400	Group Life Insurance	9,075.47	4,605.09	-	-	-	**13,680.56**
2510	Disability Ins - VLDP - Hybrid	(293.36)	36.76	-	-	-	**(256.60)**
2700	Worker's Comp Insurance	1,107.00	714.00	-	-	-	**1,821.00**
2750	Retiree Health Care Credit	6,942.37	4,158.47	-	-	-	**11,100.84**
2800	Other Benefits	300.13	123.27	-	-	-	**423.40**
3000	Purchased Services	20,773.04	76,792.20	-	-	-	**97,565.24**
5200	Communications	-	2,059.90	-	-	-	**2,059.90**
5500	Travel	2,952.00	8,752.28	-	-	-	**11,704.28**
5800	Miscellaneous	4,310.14	6,834.54	-	-	-	**11,144.68**
6000	Materials & Supplies	20,317.06	55,869.17	-	-	-	**76,186.23**
	Totals	**1,061,403.28**	**634,117.27**	**-**	**-**	**-**	**1,695,520.55**

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61000 INSTRUCTION							61300 INSTRUCTION SUPPORT - STAFF
61310 IMPROVEMENT OF INSTRUCTION							3 SECONDARY (8-12)
OBJECT		01 REGULAR	02 SPECIAL	03 VOCATIONAL	04 GIFTED	05 OTHER	TOTAL
1110	Administrative Salaries	161,823.97	45,681.68	112,923.20	-	-	**320,428.85**
1120	Instructional Salaries	316,562.32	238,549.02	102,585.32	-	-	**657,696.66**
1150	Clerical Salaries & Wages	67,598.88	46,386.40	1,347.48	-	-	**115,332.76**
1620	Supplemental Salaries & Wages	7,896.00	-	-	-	-	**7,896.00**
1660	Bonuses	-	-	774.00	-	-	**774.00**
2100	FICA	38,849.09	23,432.33	15,044.07	-	-	**77,325.49**
2210	VRS Retirement-Plan 1 & 2	78,917.49	51,801.29	29,770.56	-	-	**160,489.34**
2220	VRS Retirement-Hybrid Plan	5,520.58	2,527.56	6,270.96	-	-	**14,319.10**
2300	Health Insurance	70,563.32	44,242.58	28,387.18	-	-	**143,193.08**
2400	Group Life Insurance	6,807.48	4,380.03	11,414.92	-	-	**22,602.43**
2510	Disability Ins - VLDP - Hybrid	78.96	36.20	89.76	-	-	**204.92**
2700	Worker's Comp Insurance	1,060.00	690.00	455.00	-	-	**2,205.00**
2750	Retiree Health Care Credit	6,146.62	3,954.97	2,623.92	-	-	**12,725.51**
2800	Other Benefits	179.87	116.73	120.00	-	-	**416.60**
3000	Purchased Services	44,417.93	95,636.94	8,672.38	-	-	**148,727.25**
5200	Communications	578.88	684.74	289.44	-	-	**1,553.06**
5500	Travel	38,509.49	5,498.16	1,886.17	-	-	**45,893.82**
5800	Miscellaneous	13,820.28	125.00	645.00	-	-	**14,590.28**
6000	Materials & Supplies	24,190.78	15,138.06	1,123.68	-	-	**40,452.52**
	Totals	**883,521.94**	**578,881.69**	**324,423.04**	**-**	**-**	**1,786,826.67**
	Total Improvement of Instruction	**903,839.00**	**634,750.86**	**324,423.04**	**-**	**-**	**3,482,347.22**

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61000 INSTRUCTION							61300 INSTRUCTION SUPPORT - STAFF
61320 MEDIA SERVICES							2 ELEMENTARY (K-7)
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1122	Media Specialist	972,130.26	-	-	-	-	**972,130.26**
1660	Bonuses	774.00	-	-	-	-	**774.00**
2100	FICA	71,413.91	-	-	-	-	**71,413.91**
2210	VRS Retirement-Plan 1 & 2	155,850.96	-	-	-	-	**155,850.96**
2220	VRS Retirement-Hybrid Plan	6,275.88	-	-	-	-	**6,275.88**
2300	Health Insurance	145,708.71	-	-	-	-	**145,708.71**
2400	Group Life Insurance	13,135.52	-	-	-	-	**13,135.52**
2510	Disability Ins - VLDP - Hybrid	89.82	-	-	-	-	**89.82**
2700	Worker's Comp Insurance	2,042.00	-	-	-	-	**2,042.00**
2750	Retiree Health Care Credit	11,803.87	-	-	-	-	**11,803.87**
2800	Other Benefits	6,763.06	-	-	-	-	**6,763.06**
6030	Instructional Materials	18,454.79	-	-	-	-	**18,454.79**
	Totals	**1,404,442.78**	**-**	**-**	**-**	**-**	**1,404,442.78**
							-

61320 MEDIA SERVICES							3 SECONDARY (8-12)
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1122	Media Specialist	453,310.88	-	-	-	-	**453,310.88**
1140	Tehnical Salaries & Wages	12,849.92	-	-	-	-	**12,849.92**
1660	Bonuses	774.00	-	-	-	-	**774.00**
2100	FICA	32,537.87	-	-	-	-	**32,537.87**
2210	VRS Retirement-Plan 1 & 2	73,768.20	-	-	-	-	**73,768.20**
2300	Health Insurance	67,619.82	-	-	-	-	**67,619.82**
2400	Group Life Insurance	5,947.86	-	-	-	-	**5,947.86**
2700	Worker's Comp Insurance	977.00	-	-	-	-	**977.00**
2750	Retiree Health Care Credit	5,370.67	-	-	-	-	**5,370.67**
2800	Other Benefits	10,245.44	-	-	-	-	**10,245.44**
6030	Instructional Materials	3,471.83	-	-	-	-	**3,471.83**
	Totals	**666,873.49**	**-**	**-**	**-**	**-**	**666,873.49**
							-
	Total Media Services	**2,071,316.27**	**-**	**-**	**-**	**-**	**2,071,316.27**

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61000 INSTRUCTION						61400 INSTRUCTION SUPPORT - SCHOOL ADMINISTRATION	
61410 OFFICE OF THE PRINCIPAL						2 ELEMENTARY (K-7)	
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1126	Principal	1,791,882.45	-	-	-	-	**1,791,882.45**
1127	Assistant Principal	1,185,819.49	-	-	-	-	**1,185,819.49**
1150	Clerical Salaries & Wages	894,981.97	-	-	-	-	**894,981.97**
1620	Supplemental Salaries & Wages	700.00	-	-	-	-	**700.00**
1660	Bonuses	23,220.00	-	-	-	-	**23,220.00**
2100	FICA	284,659.52	-	-	-	-	**284,659.52**
2210	VRS Retirement-Plan 1 & 2	554,077.01	-	-	-	-	**554,077.01**
2220	VRS Retirement-Hybrid Plan	79,332.35	-	-	-	-	**79,332.35**
2300	Health Insurance	460,957.67	-	-	-	-	**460,957.67**
2400	Group Life Insurance	51,068.98	-	-	-	-	**51,068.98**
2510	Disability Ins - VLDP - Hybrid	1,135.42	-	-	-	-	**1,135.42**
2700	Worker's Comp Insurance	7,993.00	-	-	-	-	**7,993.00**
2750	Retiree Health Care Credit	46,113.98	-	-	-	-	**46,113.98**
2800	Other Benefits	67,015.41	-	-	-	-	**67,015.41**
5500	Travel	1,091.60	-	-	-	-	**1,091.60**
	Totals	**5,450,048.85**	**-**	**-**	**-**	**-**	**5,450,048.85**

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61000 INSTRUCTION						61400 INSTRUCTION SUPPORT - SCHOOL ADMINISTRATION	
61410 OFFICE OF THE PRINCIPAL						3 SECONDARY (8-12)	
		01	02	03	04	05	
OBJECT		REGULAR	SPECIAL	VOCATIONAL	GIFTED	OTHER	TOTAL
1126	Principal	875,073.61	-	-	-	-	**875,073.61**
1127	Assistant Principal	1,178,047.97	-	-	-	-	**1,178,047.97**
1150	Clerical Salaries & Wages	716,718.72	-	-	-	-	**716,718.72**
1660	Bonuses	14,706.00	-	-	-	-	**14,706.00**
2100	FICA	204,908.53	-	-	-	-	**204,908.53**
2210	VRS Retirement-Plan 1 & 2	435,300.27	-	-	-	-	**435,300.27**
2220	VRS Retirement-Hybrid Plan	22,850.63	-	-	-	-	**22,850.63**
2300	Health Insurance	365,562.36	-	-	-	-	**365,562.36**
2400	Group Life Insurance	37,602.40	-	-	-	-	**37,602.40**
2510	Disability Ins - VLDP - Hybrid	327.26	-	-	-	-	**327.26**
2700	Worker's Comp Insurance	5,771.00	-	-	-	-	**5,771.00**
2750	Retiree Health Care Credit	33,355.36	-	-	-	-	**33,355.36**
2800	Other Benefits	69,205.48	-	-	-	-	**69,205.48**
	Totals	**3,959,429.59**	**-**	**-**	**-**	**-**	**3,959,429.59**
							-
	Total Office of the Principal	**9,409,478.44**	**-**	**-**	**-**	**-**	**9,409,478.44**

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62000 ADMINISTRATION, ATTENDANCE AND HEALTH									62100 ADMINISTRATION 9 DISTRICT-WIDE	
OBJECT		62110 BOARD SERVICES	62120 EXECUTIVE ADMIN	62130 INFORMATION SERVICES	62140 PERSONNEL SERVICES	62150 PLANNING SERVICES	62160 FISCAL SERVICES	62170 PURCHASING SERVICES	62180 REPRO-GRAPHICS	TOTAL
1110	Administrative Salaries	-	94,502.17	68,526.48	115,544.00	-	102,960.00	-	-	**381,532.65**
1111	Board Member Compensation	79,426.30	-	-	-	-	-	-	-	**79,426.30**
1112	Superintendent	-	180,022.24	-	-	-	-	-	-	**180,022.24**
1140	Tehnical Salaries & Wages	-	-	-	-	-	-	-	52,291.20	**52,291.20**
1113	Assistant Superintendent	-	-	-	133,785.60	-	-	-	-	**133,785.60**
2600	Unemployment Insurance	-	-	-	91,912.45	-	-	-	-	**91,912.45**
1150	Clerical Salaries & Wages	-	137,130.65	-	255,601.44	-	-	-	-	**392,732.09**
1660	Bonuses	-	2,322.00	-	5,418.00	774.00	-	-	774.00	**9,288.00**
2220	VRS Retirement-Hybrid Plan	-	5,337.36	-	32,281.20	-	29,327.77	-	-	**66,946.33**
2510	Disability Ins - VLDP - Hybrid	-	76.32	-	462.24	-	420.14	-	-	**958.70**
1130	Other Professional	60,361.60	141,024.00	799.92	278,098.80	108,929.60	264,186.62	-	11,101.23	**864,501.77**
2100	FICA	9,384.03	38,139.56	4,827.32	55,371.00	8,301.71	27,233.66	-	4,822.65	**148,079.93**
2210	VRS Retirement-Plan 1 & 2	10,032.00	81,305.07	11,522.16	97,220.16	18,104.16	26,558.70	-	8,690.88	**253,433.13**
2300	Health Insurance	29,988.66	62,370.14	14,634.42	356,603.84	7,518.67	34,053.24	-	7,518.67	**512,687.64**
2400	Group Life Insurance	808.80	6,916.53	929.04	10,441.44	1,459.68	4,506.16	-	700.80	**25,762.45**
2700	Worker's Comp Insurance	294.00	1,095.00	146.00	1,634.00	229.00	708.00	-	110.00	**4,216.00**
2750	Retiree Health Care Credit	730.32	6,377.02	838.80	9,428.16	1,318.08	4,068.70	-	632.64	**23,393.72**
2800	Other Benefits	115.00	120.00	120.00	360.00	120.00	5,287.43	-	-	**6,122.43**
3000	Purchased Services	41,726.87	-	5,627.09	142,902.80	-	65,663.96	-	42,327.96	**298,248.68**
5200	Communications	438.71	-	409.44	409.44	14,392.52	-	-	-	**15,650.11**
5500	Travel	175.00	5,474.58	-	119.89	-	2,016.50	-	-	**7,785.97**
5800	Miscellaneous	20,985.41	28,365.41	4,347.15	23,094.37	-	9,803.78	-	-	**86,596.12**
6000	Materials & Supplies	23,213.93	2,353.36	6,282.32	9,764.73	-	24,997.22	-	-	**66,611.56**
	Totals	**277,680.63**	**792,931.41**	**119,010.14**	**1,620,453.56**	**161,147.42**	**601,791.88**		**128,970.03**	**3,701,985.07**

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62000 ADMINISTRATION, ATTENDANCE AND HEALTH					62200 ATTENDANCE AND HEALTH 9 DISTRICT-WIDE	
OBJECT		62210 ATTENDANCE SERVICES	62220 HEALTH ADMIN	62230 PSYCHOLOGICAL SERVICES	62240 AUDIOLOGY SERVICES	TOTAL
1110	Administrative Salaries	40,741.03	-	-	-	**40,741.03**
1130	Other Professional		-	30,208.00	-	**30,208.00**
1131	School Nurse		1,258,634.91	-	-	**1,258,634.91**
1132	Psychologist Salaries & Wages		-	445,052.20	-	**445,052.20**
1150	Clerical Salaries & Wages		560.00	-	-	**560.00**
1660	Bonuses		-	774.00	-	**774.00**
2100	FICA	2,922.76	92,717.27	33,028.99	-	**128,669.02**
2210	VRS Retirement-Plan 1 & 2	6,741.23	24,518.40	60,749.08	-	**92,008.71**
2220	VRS Retirement-Hybrid Plan		179,422.54	13,427.26	-	**192,849.80**
2300	Health Insurance	3,711.46	85,326.58	68,770.26	-	**157,808.30**
2400	Group Life Insurance	543.48	16,464.15	5,980.84	-	**22,988.47**
2510	D isability Ins - VLDP - Hybrid		2,569.76	192.12	-	**2,761.88**
2700	Worker's Comp Insurance	86.00	2,587.00	937.00	-	**3,610.00**
2750	Retiree Health Care Credit	490.85	14,847.52	5,400.48	-	**20,738.85**
2800	Other Benefits		-	119.90	-	**119.90**
5500	Travel		958.60	-	-	**958.60**
5800	Miscellaneous		3,601.45	-	-	**3,601.45**
6000	Materials & Supplies	12,700.00	52,629.93	44,747.57	-	**110,077.50**
	Totals	**67,936.81**	**1,734,838.11**	**709,387.70**	**-**	**2,512,162.62**

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63000 PUPIL TRANSPORTATION								9 DISTRICT-WIDE
OBJECT		63100 MANAGEMENT & DIRECTION	63200 OPERATIONS SERVICES	63300 MONITORING SERVICES	63400 MAINTENANCE SERVICES	63500 SCHOOL BUS PURCHASE	63600 SCHOOL BUS LEASE	63700 OTHER EQUIP PURCHASE	TOTAL
1110	Administrative Salaries	133,972.80	-	-	-	-	-	-	**133,972.80**
1130	Other Professional	50,830.80	-	-	-	-	-	-	**50,830.80**
1150	Clerical Salaries & Wages	91,268.00	-	-	-	-	-	-	**91,268.00**
1160	Trades Salaries & Wages	-	-	-	507,496.70	-	-	-	**507,496.70**
1170	Operative Salaries & Wages	-	2,814,926.52	335,684.81	-	-	-	-	**3,150,611.33**
1190	Service Salaries & Wages	-	-	15,262.50	-	-	-	-	**15,262.50**
1620	Supplemental Salaries & Wages	4,809.30	-	-	5,018.40	-	-	-	**9,827.70**
1660	Bonuses	2,322.00	337,932.00	16,500.00	6,192.00	-	-	-	**362,946.00**
2100	FICA	20,613.59	235,010.85	27,490.20	36,902.07	-	-	-	**320,016.71**
2210	VRS Retirement-Plan 1 & 2	27,603.84	7,774.51	-	6,592.32	-	-	-	**41,970.67**
2220	VRS Retirement-Hybrid Plan	18,304.56	2,880.55	-	3,288.96	-	-	-	**24,474.07**
2300	Health Insurance	42,573.16	117,922.79	7,018.71	105,033.53	-	-	-	**272,548.19**
2400	Group Life Insurance	3,701.52	6,679.03	-	6,336.00	-	-	-	**16,716.55**
2510	Disability Ins - VLDP - Hybrid	262.08	656.91	-	830.88	-	-	-	**1,749.87**
2700	Worker's Comp Insurance	579.00	5,546.00	634.00	988.00	-	-	-	**7,747.00**
2750	Retiree Health Care Credit	3,342.24	7,096.55	-	6,808.80	-	-	-	**17,247.59**
2800	Other Benefits	240.00	1,395.31	934.11	240.00	-	-	-	**2,809.42**
3000	Purchased Services	-	14,500.24	-	5,373.72	-	-	-	**19,873.96**
3420	Private Carriers	-	5,872.54	-	-	-	-	-	**5,872.54**
5200	Communications	1,447.20	-	-	-	-	-	-	**1,447.20**
5300	Insurance	-	-	-	61,321.52	-	-	-	**61,321.52**
5800	Miscellaneous	-	175.00	-	-	-	-	-	**175.00**
6000	Materials & Supplies	-	5,013.57	-	41,406.65	-	-	-	**46,420.22**
6008	Fuel & Lubricants	-	-	-	440,877.66	-	-	-	**440,877.66**
6009	Vehicle/Equip Maintenance Supp	-	-	-	191,097.39	-	-	-	**191,097.39**
8100	Capital Outlay - Replacement	-	-	-	-	6,349.09	-	-	**6,349.09**
	Totals	**401,870.09**	**3,563,382.37**	**403,524.33**	**1,425,804.60**	**6,349.09**	**-**	**-**	**5,800,930.48**

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64000 OPERATION AND MAINTENANCE **9 DISTRICT-WIDE**

OBJECT		64100 MANAGEMENT & DIRECTION	64200 BUILDING SERVICES	64300 GROUNDS SERVICES	64400 EQUIPMENT SERVICES	64500 VEHICLE SERVICES	64600 SECURITY SERVICES	64700 WAREHOUSE/ DISTRIBUTION	TOTAL
1110	Administrative Salaries	250,435.60	-	-	-	-	-	-	**250,435.60**
1130	Other Professional	-	40,152.08	-	-	-	-	-	**40,152.08**
1150	Clerical Salaries & Wages	-	37,742.32	-	-	-	-	49,495.80	**87,238.12**
1160	Trades Salaries & Wages	-	921,513.98	-	433,168.84	-	-	-	**1,354,682.82**
1180	Laborer Salaries & Wages	-	850,395.89	-	1,791.20	-	-	284,695.84	**1,136,882.93**
1620	Supplemental Salaries & Wages	3,244.20	17,046.96	-	15,847.26	-	-	-	**36,138.42**
1660	Bonuses	-	35,604.00	-	4,644.00	-	-	10,062.00	**50,310.00**
2100	FICA	21,130.58	139,250.02	-	33,845.14	-	-	27,035.24	**221,260.98**
2210	VRS Retirement-Plan 1 & 2	27,806.81	88,216.68	-	4,184.49	-	-	11,341.92	**131,549.90**
2220	VRS Retirement-Hybrid Plan	13,333.70	12,209.94	-	6,892.61	-	-	-	**32,436.25**
2300	Health Insurance	19,834.47	387,880.50	-	70,543.58	-	-	31,984.31	**510,242.86**
2400	Group Life Insurance	3,348.19	24,105.65	-	5,747.40	-	-	2,688.38	**35,889.62**
2510	Disability Ins - VLDP - Hybrid	190.56	2,611.77	-	1,207.71	-	-	-	**4,010.04**
2700	Worker's Comp Insurance	526.00	3,797.00	-	912.00	-	-	411.00	**5,646.00**
2750	Retiree Health Care Credit	3,029.85	24,938.82	-	6,176.31	-	-	2,753.52	**36,898.50**
2800	Other Benefits	36,152.84	69,135.53	-	16,999.75	-	-	20,058.37	**142,346.49**
3000	Purchased Services	-	3,391,882.69	414,863.07	158,221.55	6,636.70	2,328.00	4,376.08	**3,978,308.09**
5100	Utilities	-	3,014,461.17	-	-	-	-	152,354.70	**3,166,815.87**
5200	Communications	-	99,967.10	-	1,397.76	-	-	289.44	**101,654.30**
5300	Insurance	406,996.60	-	-	-	31,590.48	-	-	**438,587.08**
5500	Travel	-	-	-	-	-	-	3,971.50	**3,971.50**
5800	Miscellaneous	3,789.85	9,958.51	-	-	-	-	-	**13,748.36**
6000	Materials & Supplies	7,354.00	1,360,623.85	50,125.68	630,865.40	115,637.09	-	208,937.05	**2,373,543.07**
8100	Capital Outlay - Replacement	-	7,143.12	19,619.04	4,480.57	25,005.50	-	-	**56,248.23**
8200	Capital Outlay - Additions	-	69,504.41	-	-	-	-	84,477.31	**153,981.72**
	Totals	**797,173.25**	**10,608,141.99**	**484,607.79**	**1,396,925.57**	**178,869.77**	**2,328.00**	**894,932.46**	**14,362,978.83**

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65000 SCHOOL FOOD SERVICES AND OTHER NONINSTRUCTIONAL OPERATIONS					9 DISTRICT-WIDE
OBJECT		65100 SCHOOL FOOD SERVICES	65200 ENTERPRISE OPERATIONS	65300 COMMUNITY SERVICES	TOTAL
1110	Administrative Salaries	70,262.40	-	-	**70,262.40**
1130	Other Professional	110,415.27	-	-	**110,415.27**
1150	Clerical Salaries & Wages	35,208.72	-	-	**35,208.72**
1190	Service Salaries & Wages	1,618,603.38	-	-	**1,618,603.38**
1660	Bonuses	88,236.00	-	-	**88,236.00**
2100	FICA	139,637.88	-	-	**139,637.88**
2210	VRS Retirement-Plan 1 & 2	115,085.30	-	-	**115,085.30**
2220	VRS Retirement-Hybrid Plan	28,838.05	-	-	**28,838.05**
2300	Health Insurance	200,318.02	-	-	**200,318.02**
2400	Group Life Insurance	11,617.80	-	-	**11,617.80**
2510	Disability Ins - VLDP - Hybrid	419.36	-	-	**419.36**
2700	Worker's Comp Insurance	10,300.00	-	-	**10,300.00**
2750	Retiree Health Care Credit	10,494.35	-	-	**10,494.35**
2800	Other Benefits	4,508.72	-	-	**4,508.72**
3000	Purchased Services	74,933.52	-	-	**74,933.52**
5200	Communications	242.95	-	-	**242.95**
5500	Travel	1,576.00	-	-	**1,576.00**
5800	Miscellaneous	3,001.47	-	-	**3,001.47**
6000	Materials & Supplies	110,483.18	-	-	**110,483.18**
6002	Food Supplies	1,257,218.20	-	-	**1,257,218.20**
8100	Capital Outlay - Replacement	2,452.28	-	-	**2,452.28**
8200	Capital Outlay - Additions	3,825.29	-	-	**3,825.29**
	Totals	**3,897,678.14**	**-**	**-**	**3,897,678.14**

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66000 FACILITIES **9 DISTRICT-WIDE**

OBJECT		66100 SITE ACQUISITION	66200 SITE IMPROVEMENT	66300 A&E SERVICES	66400 EDUCATIONAL SPECIFICATIONS	66500 BLDG ACQ & CONSTR SVC	66600 BLDG ADD & IMPROVEMENTS	TOTAL
1130	Other Professional	-	-	-	-	-	80,078.31	**80,078.31**
1150	Clerical Salaries & Wages	-	-	-	-	-	2,610.00	**2,610.00**
2100	FICA	-	-	-	-	-	6,240.05	**6,240.05**
2210	VRS Retirement-Plan 1 & 2	-	-	-	-	-	3,802.26	**3,802.26**
2220	VRS Retirement-Hybrid Plan	-	-	-	-	-	9,506.40	**9,506.40**
2300	Health Insurance	-	-	-	-	-	7,674.77	**7,674.77**
2400	Group Life Insurance	-	-	-	-	-	1,073.09	**1,073.09**
2510	Disability Ins - VLDP - Hybrid	-	-	-	-	-	136.08	**136.08**
2700	Worker's Comp Insurance	-	-	-	-	-	168.00	**168.00**
2750	Retiree Health Care Credit	-	-	-	-	-	969.01	**969.01**
3000	Purchased Services	180.00	488.88	-	-	-	434,847.21	**435,516.09**
5800	Miscellaneous	-	-	-	-	-	32,707.18	**32,707.18**
6000	Materials & Supplies	-	105.24	-	-	-	6,360.33	**6,465.57**
8100	Capital Outlay - Replacement	37,374.64	177,276.73	-	-	-	184,952.60	**399,603.97**
8200	Capital Outlay - Additions	5,764.27	-	-	-	-	3,718,601.92	**3,724,366.19**
	Totals	**43,318.91**	**177,870.85**	**-**	**-**	**-**	**4,489,727.21**	**4,710,916.97**

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67000 DEBT SERVICE AND FUND TRANSFERS					9 DISTRICT-WIDE
OBJECT		67100 DEBT SERVICE	67200 INTRA-AGENCY TRANSFERS	67300 INTER-AGENCY TRANSFERS	TOTAL
9300	Fund Transfers - P&I	4,125,345.00	-	-	**4,125,345.00**
9500	Transfers - Service/Noncap by	-	-	5,487,284.00	**5,487,284.00**
9550	Fund Transfers - Service/Nonca	-	1,484,591.46	-	**1,484,591.46**
9600	Fund Transfers-Capital Purch b	-	-	957,207.11	**957,207.11**
	Totals	**4,125,345.00**	**1,484,591.46**	**6,444,491.11**	**12,054,427.57**

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68000 TECHNOLOGY **9 DISTRICT-WIDE**

OBJECT		68100 CLASSROOM INSTRUCTION	68200 INSTRUCT SUPPORT	68300 ADMIN	68400 ATTENDANCE & HEALTH	68500 PUPIL TRANSPORT	68600 OPERATIONS & MAINT	68700 SCHOOL FOOD	68800 FACILITIES	68900 DEBT SERVICE	TOTAL
1110	Administrative Salaries	-	-	93,891.20	-	-	-	-	-	-	**93,891.20**
1120	Instructional Salaries	813,908.54	-	-	-	-	-	-	-	-	**813,908.54**
1141	Technicial Support Salaries	59,583.99	920,859.04	61,609.60	-	-	-	-	-	-	**1,042,052.63**
1150	Clerical Salaries & Wages	25,214.09	-	-	-	-	-	-	-	-	**25,214.09**
1660	Bonuses	3,096.00	774.00	-	-	-	-	-	-	-	**3,870.00**
2100	FICA	64,912.74	66,495.07	11,032.11	-	-	-	-	-	-	**142,439.92**
2210	VRS Retirement-Plan 1 & 2	138,748.30	105,221.12	25,844.40	-	-	-	-	-	-	**269,813.82**
2220	VRS Retirement-Hybrid Plan	6,902.99	41,764.08	-	-	-	-	-	-	-	**48,667.07**
2300	Health Insurance	140,729.32	152,260.85	20,868.51	-	-	-	-	-	-	**313,858.68**
2400	Group Life Insurance	11,803.33	11,851.12	2,083.68	-	-	-	-	-	-	**25,738.13**
2510	Disability Ins - VLDP - Hybrid	98.84	598.08	-	-	-	-	-	-	-	**696.92**
2700	Worker's Comp Insurance	1,833.00	1,865.00	326.00	-	-	-	-	-	-	**4,024.00**
2750	Retiree Health Care Credit	10,604.48	10,700.76	1,881.60	-	-	-	-	-	-	**23,186.84**
2800	Other Benefits	6,354.54	120.00	120.00	-	-	-	-	-	-	**6,594.54**
3000	Purchased Services	807,962.32	666,827.94	172,195.13	-	-	-	29,719.00	12,733.49	-	**1,689,437.88**
5001	Telecommunications	-	772,238.04	-	-	-	-	-	-	-	**772,238.04**
5200	Communications	4,362.72	195.09	-	-	-	-	-	-	-	**4,557.81**
5400	Lease/Rent of Equipment	3,362,127.66	-	-	-	-	-	-	-	-	**3,362,127.66**
5500	Travel	-	3,595.08	-	-	-	-	-	-	-	**3,595.08**
5800	Miscellaneous	123,999.37	892.59	1,830.00	-	-	-	-	-	-	**126,721.96**
6000	Materials & Supplies	3,099,972.22	408,191.52	28,913.31	587.00	-	1,203.99	2,743.16	-	-	**3,541,611.20**
6040	Technology Software/On-Line Co	263,857.00	16,758.20	79,431.91	-	-	27,760.19	-	-	-	**387,807.30**
6050	Non-Cap Tech Hardware	-	-	-	-	-	959.91	31,082.40	-	-	**32,042.31**
8110	Technology Cap Out Replacement	1,758,078.43	145,844.40	-	-	-	-	-	-	-	**1,903,922.83**
8210	Technology Hardware Additions	92,047.93	1,046,249.70	-	-	-	-	-	4,592.00	-	**1,142,889.63**
8220	Tech Insfrastructure Additions	-	1,095,045.88	262,408.75	-	-	-	-	22,232.32	-	**1,379,686.95**
	Totals	**10,796,197.81**	**5,468,347.56**	**762,436.20**	**587.00**	**-**	**29,924.09**	**63,544.56**	**39,557.81**	**-**	**17,160,595.03**

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RECAPITULATION

		FY2019 Totals	FY 2020 Totals	FY 2021 Totals
Revenue Summary	Sales Tax Receipts	$ 15,618,118.71	$ 16,357,134.84	$ 17,741,633.96
	State Funds	65,433,636.10	67,421,162.45	68,562,820.48
	Federal Funds	7,361,647.42	7,724,708.92	14,120,569.04
	City - County Funds	70,831,704.00	72,328,722.00	73,396,340.12
	Other Funds	6,326,513.25	4,495,572.42	7,028,198.53
	Loans, Bonds, etc.	6,427,950.05	23,607,307.95	4,447,845.34
	Total ASR Revenue	**$171,999,569.53**	**$191,934,608.58**	**$185,297,407.47**
Expenditure Summary	Classroom Elementary	$ 56,598,529.66	$ 55,608,205.69	$ 56,622,812.20
	Classroom Secondary	37,354,710.46	39,149,241.66	39,222,652.09
	Classroom District-wide	739,693.83	750,797.12	1,475,643.17
	Total Classroom	94,692,933.95	95,508,244.47	97,321,107.46
	Total Guidance Services	4,174,305.99	4,908,592.36	4,888,685.89
	Total Social Worker Services	348,552.14	375,390.38	386,811.01
	Total Homebound Instruction	57,137.90	53,508.27	7,635.40
	Total Improvement of Instruction	3,286,357.55	3,438,658.03	3,482,347.22
	Total Media Services	2,052,532.73	2,041,913.60	2,071,316.27
	Total Office of the Principal	8,375,712.53	9,043,982.21	9,409,478.44
	Total Classroom and Other Instruction	112,987,532.79	115,370,289.32	117,567,381.69
	Administration	3,463,753.04	3,559,956.38	3,701,985.07
	Attendance And Health	2,290,264.58	2,111,599.88	2,512,162.62
	Administration, Attendance And Health	5,754,017.62	5,671,556.26	6,214,147.69
	Pupil Transportation	7,022,076.56	7,060,999.74	5,800,930.48
	Operation And Maintenance Services	13,056,444.19	13,169,786.62	14,362,978.83
	School Food Services	4,686,762.76	5,038,988.44	3,897,678.14
	Facilities	11,882,195.57	29,709,200.08	4,710,916.97
	Debt Service And Fund Transfer	8,136,862.00	8,590,525.48	12,054,427.57
	Technology	7,949,104.40	8,856,010.73	17,160,595.03
		$171,474,995.89	**$193,467,356.67**	**$181,769,056.40**

Balances At Beginning of Of Year	
School Operating Fund	$ 9,014,933.31
School Construction Fund	11,431,317.57
Textbook Fund	155,766.74
School Food Fund	3,993,789.29
Other Funds	701,861.73
Total End-Of-Year Balances	**$ 25,297,668.64**

Total Revenues	$ 185,297,407.47
Total End-Of-Year Balances	25,297,668.64
Total Expenditures and Balances	**$210,595,076.11**

Beginning Of-Year Carry-Over Balances	
Other State Accounts (State Share Only)	199,973.15
Total End-Of-Year Carry-Over Balances	**$ 199,973.15**

Balances At End Of Year	
School Operating Fund	$ 11,800,978.11
School Construction Fund	11,565,955.85
Textbook Fund	140,013.50
School Food Fund	4,400,645.04
Other Funds	918,427.21
Total End-Of-Year Balances	**$ 28,826,019.71**

Total Expenditures	$ 181,769,056.40
Total End-Of-Year Balances	28,826,019.71
Total Expenditures and Balances	**$210,595,076.11**

End-Of-Year Carry-Over Balances	
Other State Accounts (State Share Only)	497,819.30
Total End-Of-Year Carry-Over Balances	**$ 497,819.30**

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ELEMENTARY (K-7) FTE POSITIONS: COST CENTER 2

Function	Object	Description	Total Salary	FTE	Average Salary
61100	1120	Instructional Salaries	33,885,102.72	671.82	50,437.77
61100	1151	Instructional Assistant Wages	4,372,334.98	264.55	16,527.44
61100	1520	Substitute Salaries & Wages	635,590.86	41.11	15,460.74
		Classroom Instruction Total	**38,893,028.56**	**977.48**	**39,789.08**
61210	1110	Administrative Salaries	49,193.99	0.50	98,387.98
61210	1120	Instructional Salaries	1,279,975.46	26.58	48,155.59
61210	1150	Clerical Salaries & Wages	132,665.76	6.00	22,110.96
61210	1520	Substitute Salaries & Wages	430.00	0.03	14,333.33
		School Guidance Total	**1,462,265.21**	**33.11**	**44,163.85**
61230	1120	Instructional Salaries	2,875.00	0.10	28,750.00
		Homebound Instruction Total	**2,875.00**	**0.10**	**28,750.00**
61310	1110	Administrative Salaries	210,033.55	2.01	104,494.30
61310	1120	Instructional Salaries	710,336.44	16.67	42,611.66
61310	1150	Clerical Salaries & Wages	174,523.12	5.20	33,562.14
		Improvement Instruction Total	**1,094,893.11**	**23.88**	**45,849.80**
61320	1122	Media Specialist	972,130.26	19.36	50,213.34
		Media Services Total	**972,130.26**	**19.36**	**50,213.34**
61410	1126	Principal	1,791,882.45	22.56	79,427.41
61410	1127	Assistant Principal	1,185,819.49	17.63	67,261.46
61410	1150	Clerical Salaries & Wages	894,981.97	30.10	29,733.62
		Principal's Office Total	**3,872,683.91**	**70.29**	**55,095.80**
			46,297,876.05	**1,124.22**	**41,182.22**

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SECONDARY (8-12) FTE POSITIONS: COST CENTER 3

Function	Object	Description	Total Salary	FTE	Average Salary
61100	1120	Instructional Salaries	24,511,654.52	460.94	53,177.54
61100	1151	Instructional Assistant Wages	1,422,593.38	75.93	18,735.59
61100	1520	Substitute Salaries & Wages	505,361.31	31.82	15,881.88
		Classroom Instruction Total	**26,439,609.21**	**568.69**	**46,492.13**
61210	1110	Administrative Salaries	49,515.61	0.49	101,052.27
61210	1120	Instructional Salaries	1,584,161.28	26.49	59,802.24
61210	1150	Clerical Salaries & Wages	290,686.65	7.84	37,077.38
61210	1520	Substitute Salaries & Wages	10,630.00	0.66	16,106.06
		School Guidance Total	**1,934,993.54**	**35.48**	**54,537.59**
61220	1120	Instructional Salaries	277,171.20	4.00	69,292.80
		School Social Worker Total	**277,171.20**	**4.00**	**69,292.80**
61230	1120	Instructional Salaries	4,255.00	0.14	30,392.86
		Homebound Instruction Total	**4,255.00**	**0.14**	**30,392.86**
61310	1110	Administrative Salaries	320,428.85	3.00	106,809.62
61310	1120	Instructional Salaries	657,696.66	10.51	62,578.18
61310	1150	Clerical Salaries & Wages	115,332.76	2.26	51,032.19
		Improvement Instruction Total	**1,093,458.27**	**15.77**	**69,337.87**
61320	1122	Media Specialist	453,310.88	11.00	41,210.08
61320	1140	Technical Salaries & Wages	12,849.92	0.50	25,699.84
		Media Services Total	**466,160.80**	**11.50**	**40,535.72**
61410	1126	Principal	875,073.61	8.55	102,347.79
61410	1127	Assistant Principal	1,178,047.97	16.36	72,007.82
61410	1150	Clerical Salaries & Wages	716,718.72	20.76	34,524.02
		Principal's Office Total	**2,769,840.30**	**45.67**	**60,649.01**
			32,985,488.32	**681.25**	**48,419.07**

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DISTRICT FTE POSITIONS: COST CENTER 9

Function	Object	Description	Total Salary	FTE	Average Salary
61100	1120	Instructional Salaries	855,325.24	17.14	49,902.29
61100	1151	Instructional Assistant Wages	97,832.66	5.32	18,389.60
		Classroom Instruction Total	**953,157.90**	**22.46**	**42,438.02**
62100	1110	Administrative Salaries	381,532.65	3.67	103,959.85
62100	1111	Board Member Compensation	79,426.30	5.00	15,885.26
62100	1112	Superintendent	180,022.24	1.00	180,022.24
62100	1113	Assistant Superintendent	133,785.60	1.00	133,785.60
62100	1130	Other Professional	864,501.77	14.20	60,880.41
62100	1140	Technical Salaries & Wages	52,291.20	1.00	52,291.20
62100	1150	Clerical Salaries & Wages	392,732.09	8.45	46,477.17
		Administration Total	**2,084,291.85**	**34.32**	**60,731.11**
62200	1110	Administrative Salaries	40,741.03	0.30	135,803.43
62200	1130	Other Professional	30,208.00	2.00	15,104.00
62200	1131	School Nurse	1,258,634.91	27.47	45,818.53
62200	1132	Psychologist Salaries & Wages	445,052.20	7.89	56,407.12
62200	1150	Clerical Salaries & Wages	560.00	0.02	28,000.00
		Attendance & Health Total	**1,775,196.14**	**37.68**	**47,112.42**
63000	1110	Administrative Salaries	133,972.80	2.00	66,986.40
63000	1130	Other Professional	50,830.80	1.00	50,830.80
63000	1150	Clerical Salaries & Wages	91,268.00	3.00	30,422.67
63000	1160	Trades Salaries & Wages	507,496.70	12.46	40,730.07
63000	1170	Operative Salaries & Wages	3,150,611.33	194.08	16,233.57
63000	1190	Service Salaries & Wages	15,262.50	1.25	12,210.00
		Pupil Transportation Total	**3,949,442.13**	**213.79**	**18,473.47**

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DISTRICT FTE POSITIONS: COST CENTER 9

Function	Object	Description	Total Salary	FTE	Average Salary
64000	1110	Administrative Salaries	250,435.60	2.44	102,637.54
64000	1130	Other Professional	40,152.08	1.08	37,177.85
64000	1150	Clerical Salaries & Wages	87,238.12	1.92	45,436.52
64000	1160	Trades Salaries & Wages	1,354,682.82	29.22	46,361.49
64000	1180	Laborer Salaries & Wages	1,136,882.93	36.56	31,096.36
		Operations & Maintenance Total	**2,869,391.55**	**71.22**	**40,289.13**
65000	1110	Administrative Salaries	70,262.40	1.00	70,262.40
65000	1130	Other Professional	110,415.27	2.09	52,830.27
65000	1150	Clerical Salaries & Wages	35,208.72	0.91	38,690.90
65000	1190	Service Salaries & Wages	1,618,603.38	122.42	13,221.72
		School Food Services Total	**1,834,489.77**	**126.42**	**14,511.07**
66000	1130	Other Professional	80,078.31	1.32	60,665.39
66000	1150	Clerical Salaries & Wages	2,610.00	0.12	21,750.00
		Facilities Total	**82,688.31**	**1.44**	**57,422.44**
68000	1110	Administrative Salaries	93,891.20	1.00	93,891.20
68000	1120	Instructional Salaries	813,908.54	15.07	54,008.53
68000	1141	Technical Support Salaries	1,042,052.63	24.19	43,077.83
68000	1150	Clerical Salaries & Wages	25,214.09	0.53	47,573.75
		Technology Total	**1,975,066.46**	**40.79**	**48,420.36**
			15,523,724.11	**548.12**	**28,321.76**

Total FTE Positions Paid From Federal Funds (All Cost Centers)	131.60
Total School Division FTE	**2,485.19**

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GASB 84

The GASB 84 Funds (school activity funds) data collection is new and added in the FY 2021 ASRFIN text file as G Records. School divisions are required to report the total aggregate amount of school activity funds revenues and the total aggregate amount of school activity funds expenditures. G Records include items such as Record Type, Funds Received, Funds Spent. The detailed information on G Records is provided in the file "Text File Account Code Schema- FY21".

Funds Received	1,517,732.53
Funds Spent	1,268,478.12

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SCHEDULES A & B - SPECIAL EDUCATION EXPENDITURES FOR FISCAL YEAR 2021

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.

SCHEDULE A
Report of Federal, State, and Local Funds Expended for
Special Education and Related Services
Fiscal Year 2021

FUND SOURCE	SPECIAL EDUCATION EXPENDITURES	RELATED SERVICES EXPENDITURES	TOTAL EXPENDITURES - Fiscal Year 2021
FEDERAL FUNDS	3,075,478.79	42,959.11	**3,118,437.90**
STATE FUNDS	7,056,308.50		**7,056,308.50**
LOCAL FUNDS	16,961,370.69	666,388.59	**17,627,759.28**
		GRAND TOTAL	**27,802,505.68**

SCHEDULE B
Itemized Expenditures by Disability Category for Fiscal Year 2021
(Distribution of Fund Total from Schedule A)

EXPENDITURES	DISABILITY CATEGORY	DEC 1, 2020 CHILD COUNT (Unduplicated, 0-22 years, serving)	PER PUPIL EXPENDITURE
110,919.80	HEARING IMPAIRMENTS	8.00	13,864.98
3,950,422.75	SPEECH OR LANGUAGE IMPAIRMENTS	247.00	15,993.61
295,089.77	VISUAL IMPAIRMENTS	7.00	42,155.68
1,222,036.85	EMOTIONAL DISTURBANCE	98.00	12,469.76
119,229.25	ORTHOPEDIC IMPAIRMENTS	7.00	17,032.75
6,784,511.68	OTHER HEALTH IMPAIRMENTS	595.00	11,402.54
7,064,807.54	SPECIFIC LEARNING DISABILITIES	689.00	10,253.71
-	DEAF-BLINDNESS	-	
699,924.43	MULTIPLE DISABILITIES	47.00	14,892.01
3,404,814.76	AUTISM	209.00	16,290.98
41,036.42	TRAUMATIC BRAIN INJURY	2.00	20,518.21
3,184,610.15	DEVELOPMENTAL DELAY	170.00	18,733.00
917,364.37	INTELLECTUAL DISABILITIES	80.00	11,467.05
7,737.91	SUPPORT SERVICES	**N/A**	**N/A**
27,802,505.68	**GRAND TOTAL (Must equal grand total in Schedule A)**		

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Schedule C - School Nurse Staffing

Fiscal Year 2021

LISENCED 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

GROUP 1:

Licensed School Nurse Full-time Equivalent Position =	6.75	hours employed per day (Per FTE)
Licensed School Nurse Full-time Equivalent Position =	200.00	days employed per year (Per FTE)
Total Licensed School Nurse Full-time Equivalent Positions in Group 1 =	24.87	number of Group 1 FTE

GROUP 2:

Licensed School Nurse Full-time Equivalent Position =	8.00	hours employed per day (Per FTE)
Licensed School Nurse Full-time Equivalent Position =	240.00	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 =	**6.80**	hours employed per day (Per FTE)
Licensed School Nurse Full-time Equivalent Position =	**201.55**	days employed per year (Per FTE)
If no licensed nurses were on school division/program		

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Schedule D

EMPLOYER HEALTH CARE COSTS PER EMPLOYEE

Fiscal Year 2021

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).

	Employee *	Employee + 1*	Family*
Employer Costs Per Employee=	7,572.54	9,362.20	12,421.10
Employee Participation (FTE)	826.00	212.00	407.00

* 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.2 - CALCULATION OF EXPENDITURES FOR OPERATIONS FROM LOCAL FUNDS

IN SUPPORT OF THE DIVISION'S REQUIRED LOCAL MATCH - Virginia Preschool Initiative Section
Fiscal Year 2021

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).	16,625.00
Please enter the amount of Local CASH funds expended for VPI, excluding capital expenditures, State revenues for VPI, and federal revenues used for Pre-kindergarten. (enter 0 if none)	-

	In-Kind Contribution Dollar Amount
Please enter the dollar amount (market value) of in-kind contribution toward its Required Local Match for VPI. Up to 25% of the total VPI Required Local Match amount is available for designation as an in-kind contribution. (Enter 0 if none). Enter a description of the services provided in cell G13.	-

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Schedule G

Capital Outlay (Objects 8100-8130 and 8200-8230) & Debt Service/Capital Lease Expenditures by Fund Source
Fiscal Year 2021

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 state funds, or loans should be entered in cells "J12", and "J14" below. Capital expenditures reported in Object Code 8200 (all functions) and Object Codes 8210 through 8230 (all functions) that were paid from state funds, or loans should be entered in cells "J20", and "J22" 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 "J26" below. Federal expenditures come from the text file based on Fund Source 2 reported expenditures and Local expenditures come from the total of Fund Source 1 expenditures less State expenditures reported below.

Please enter the amount of total expenditures in Objects 8100 through 8130 (Function 66000 and Sub_Function 68800 and	-
Please enter the amount of total expenditures in Objects 8100 through 8130 (Function 66000 and Sub_Function 68800 and	-
Please enter the amount of total expenditures in Object Code 8200 through 8230 (All Functions) paid from State Funds:	726,000.00
Please enter the amount of total expenditures in Object Code 8200 through 8230 (All Functions) paid from Loans, Bonds or	-
Please enter the amount of total expenditures in Sub-Function 67100 (Debt Service) paid from State Funds:	

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Schedule H

Survey on Textbook Revenues and Expenditures

Note: All funds controlled by the local school board must be reported on this schedule, including separate textbooks funds outside of the regular operating fund.

I. Textbook Revenues:	**ACTUAL FY 2021**	**BUDGETED FY 2022**
A. Beginning-of-Year Balances	155,766.74	140,013.50
B. State SOQ and Lottery Textbook Funds	898,337.00	891,723.00
C. Other State Funds	-	-
D. Local Funds (including transfers from escrow accounts)	1,662,075.18	8,322,415.50
E. Other Funds (excluding state or local funds)	1,246.03	10,000.00
Total Budgeted Textbook Revenues:		**9,364,152.00**

II. Textbook Expenditures:	
A. Object code 6020 (Textbooks and Workbooks), Sub-Functions 61100, 61210, 61230,	-
B. Object code 6030 (Instructional Materials), Sub-Functions 61100, 61210, 61230, 61320,	9,122,244.00
C. Object code 6040 (Technology - Software/On-line Content), Sub-Functions 68100,	241,908.00
Total Budgeted Textbook Expenditures:	**9,364,152.00**

Please Note: §22.1-243, Code of Virginia, 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.

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Schedule I

FISCAL YEAR 2022 SALARY SURVEY: The Superintendent of Public Instruction is required to provide a report on the status of teacher salaries, by local school division, to the Governor and

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.

		Fiscal Year 2022 Budgeted
A. Compensation for Teaching Personnel - Report the amount of compensation paid to teaching personnel in elementary, secondary and district categories.	**Total Compensation for Elementary Teaching Personnel -**	39,193,012.00
	Total Compensation for Secondary Teaching Personnel -	28,385,819.00
	Total Compensation for Teacher Personnel -	**67,578,831.00**
B. Number of FTE Classroom Teachers - Report the number of classroom teachers in elementary, secondary and district categories.	**Total Elementary FTE Classroom Teachers -**	629.33
	Total Secondary FTE Classroom Teachers -	460.67
	Total Number of FTE Classroom Teachers -	**1,090.00**
C. Number of FTE Librarians and Guidance Counselors - Report the number of librarians and guidance counselors in elementary, secondary and district categories.	**Total Elementary FTE Librarians and Guidance Counselors -**	41.50
	Total Secondary FTE Librarians and Guidance Counselors -	37.83
	Total Number of FTE Librarians and Guidance Counselors -	**79.33**
	Calculated Average Salary for Teaching Personnel: (classroom teachers, librarians, and guidance counselors)	**57,792.78**

(CONTINUED)

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Schedule I (CONTINUED)

Section B: Principals

		Fiscal Year 2022 Budgeted
A. Compensation for Principals - Report the amount of compensation paid to principals in the elementary, secondary and district categories.	**Total Compensation for Elementary Principals -**	1,696,169.00
	Total Compensation for Secondary Principals -	817,830.00
	Total Compensation for Principals -	**2,513,999.00**
B. Number of FTE Principals - Report the number of principals in elementary, secondary and district categories.	**Total Elementary FTE Principals -**	19.35
	Total Secondary FTE Principals -	7.65
	Total Number of FTE Principals -	**27.00**
	Calculated Average Salary for Principals:	**93,111.07**

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.	**Total Compensation for Elementary Assistant Principals -**	1,267,113.00
	Total Compensation for Secondary Assistant Principals -	1,350,720.00
	Total Compensation for Assistant Principals -	**2,617,833.00**
B. Number of FTE Assistant Principals - Report the number of assistant principals in elementary, secondary and district categories.	**Total Elementary FTE Assistant Principals -**	16.69
	Total Secondary FTE Assistant Principals -	19.31
	Total FTE for Assistant Principals -	**36.00**
	Calculated Average Salary for Assistant Principals:	**72,717.58**

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 E94 at right ---> **Yes**

Roanoke County Public Schools verified they will provide an overall 3.5% increase in wages for 2021-2022. For teachers this is incorporated through: 2% scale shift plus another 1.5% for providing a one-step on the scale.

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Schedule J

Elementary, Secondary, and Districtwide Breakout of Object 1120 in Functions 68100 & 68200
Fiscal Year 2021 (July 1, 2020 - June 30, 2021)

Please note that you only need to complete this schedule if your division reports object 1120 expenditures under function 68100 and/or 68200.

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 "K13," "K15," and "K17" below and the FTEs reported in 68000, 1120 (attributable to the expenditures reported in 68100 only) in cells "L13," "L15" and "L17" below. In Section 2, please provide the elementary, secondary, and districtwide breakout of the expenditures reported in 68200, 1120 in cells "K24," "K26," and "K28" below and the FTEs reported in 68000, 1120 (attributable to the expenditures reported in 68200 only) in cells "L24," "L26," and "L28" below.

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

	Expenditures:	FTEs:	Average Salary:
Of the expenditures reported in Function 68100, Object 1120, how much was for Elementary (K-7) teachers (also enter corresponding FTEs):	271,302.85	5.02	54,044.00
Of the expenditures reported in Function 68100, Object 1120, how much was for Secondary (8-12) teachers (also enter corresponding FTEs):	542,605.69	10.05	53,991.00
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:	813,908.54	15.07	

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

	Expenditures:	FTEs:	Average Salary:
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:	-	-	
Total	813,908.54	15.07	

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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.

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 you do not have any terminal leave payouts, you may leave the table blank.

Object Code 2800 Expenditures - Terminal Leave Payments

Function	Cost Center	Object 2800	Amount for Terminal Leave Payouts	Comments
61100	2	**Object 2800**	125,062.46	
61100	3	**Object 2800**	79,770.92	
61210	2	**Object 2800**	21,381.42	
61210	3	**Object 2800**	6,763.49	
61320	2	**Object 2800**	6,261.50	
61320	3	**Object 2800**	9,799.00	
61410	2	**Object 2800**	65,928.76	
61410	3	**Object 2800**	68,007.13	
62160	9	**Object 2800**	5,167.43	
63200	9	**Object 2800**	1,275.31	
63300	9	**Object 2800**	934.11	
64100	9	**Object 2800**	36,117.84	
64200	9	**Object 2800**	67,431.70	
64400	9	**Object 2800**	16,694.75	
64700	9	**Object 2800**	19,938.37	
65100	9	**Object 2800**	4,508.72	
68100	9	**Object 2800**	5,880.54	
		Total	**540,923.45**	

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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.

None Reported

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.

Function	Cost Center	Program	Object	Expenditures	Number of Employees	Description of Incentive Program
61100	2	1-Regular	1120 - Instructional Salaries And Wages	446,332.80	47.00	Early Retiree Work Program
61100	3	1-Regular	1120 - Instructional Salaries And Wages	475,595.52	51.00	Early Retiree Work Program
61210	2	1-Regular	1120 - Instructional Salaries And Wages	18,785.93	4.00	Early Retiree Work Program
61310	2	1-Regular	1120 - Instructional Salaries And Wages	14,986.46	1.00	Early Retiree Work Program
61410	2	1-Regular	1120 - Instructional Salaries And Wages	10,500.00	3.00	Early Retiree Work Program
61410	3	1-Regular	1120 - Instructional Salaries And Wages	2,878.10	1.00	Early Retiree Work Program
62120	9	0-Undistributed	1113 - Assistant Superintendent Salaries And Wages	24,249.05	1.00	Early Retiree Work Program
62160	9	0-Undistributed	1130 - Other Professional Salaries And Wages	29,755.25	1.00	Early Retiree Work Program
63100	9	0-Undistributed	1130 - Other Professional Salaries And Wages	4,809.30	0.00	Early Retiree Work Program
63400	9	0-Undistributed	1160 - Trades Salaries And Wages	5,018.40	1.00	Early Retiree Work Program
64100	9	0-Undistributed	1130 - Other Professional Salaries And Wages	3,244.20	1.00	Early Retiree Work Program
64200	9	0-Undistributed	1130 - Other Professional Salaries And Wages	17,046.96	2.00	Early Retiree Work Program
64400	9	0-Undistributed	1160 - Trades Salaries And Wages	15,847.26	1.00	Early Retiree Work Program
64700	9	0-Undistributed	1180 - Laborer Salaries And Wages	43,632.25	10.00	Early Retiree Work Program
65100	9	0-Undistributed	1190 - Service Salaries And Wages	4,590.63	1.00	Early Retiree Work Program
			Total	**1,117,272.11**	**125.00**	

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Schedule P - School System Finances - Debt

Fiscal Year 2021

Please report any debt carried on behalf of the school district by the local government (city or county) as well as any debt carried by the school division itself.

Section A - Long Term Debt (Term of more than one year)

	Type of Debt	Amount
1	Outstanding at beginning of fiscal year	83,061,766.00
2	Issued during fiscal year	-
3	Retired during fiscal year	8,546,276.00
4	Outstanding at end of fiscal year (1 plus 2 minus 3)	**74,515,490.00**

Section B - Short Term Debt (Term of one year or less)

	Type of Debt	Amount
1	Outstanding at beginning of fiscal year	-
2	Outstanding at end of fiscal year	-

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Schedule Q - Uses of Funds
Fiscal Year 2021

Section One - Prevention, Intervention, and Remediation	**State Funds Amount**	**760,665.00**	
	Required Local Matching Funds Amount	**439,122.07**	**1,199,787.07**
	Standards of Quality Prevention, Intervention, and Remediation	-	
	Additional English Language Learner Teachers to Provide Instruction to Identified Limited English Proficiency Students	799,947.00	
	Early Reading Intervention Program	786,041.00	
	Other (Please describe Other spending uses in Cell E10)	-	**1,585,988.00**
Section Two At-Risk Add-On	**State Funds Amount**	**753,661.00**	
	Required Local Matching Funds Amount	**435,078.75**	**1,188,739.75**
	Teacher Recruitment Programs and Incentives		
	Dropout Prevention	104,730.00	
	Community and School-based Truancy Officer Programs		
	Advancement Via Individual Determination (AVID)		
	Project Discovery		
	Reading Recovery		
	Programs for Students Who Speak English as a Second Language		
	Hiring Additional School Guidance Counselors		
	Testing Coordinators	280,292.00	
	Licensed Behavior Analysts	190,014.00	
	Programs Related to Increasing the Success of Disadvantaged Students in Completing a High School Degree and Providing Opportunities to Encourage Further Education and Training		
	Other (Please describe Other spending uses in Cell E27)	821,612.00	**1,396,648.00**
Section Three Early Reading Intervention	**State Funds Amount**	**279,480.00**	
	Required Local Matching Funds Amount	**161,340.19**	**440,820.19**
	Special Reading Teachers	235,816.00	
	Trained Aides	11,314.00	
	Full-time Early Literacy Tutors		
	Volunteer Tutors Under the Supervision of a Certified Teacher	206,281.00	
	Computer-based Reading Tutorial Programs		
	Aides to Instruct in-class Groups While the Teacher Provides Direct Instruction to the Students Who Need Extra Assistance		
	Extended Instructional Time in the School Day or Year for These Students		
	Other (Please describe Other spending uses in Cell E40)		**453,411.00**


ROANOKE COUNTY PUBLIC SCHOOLS
Opportunity Ready

STATISTICAL SECTION


Balance
School Climate
Professional Growth
Support Services
Learning Culture
Citizenship
Collaboration
Creativity
Critical Thinking
Communication
DEEPER LEARNING

This part of the School Division's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the School Division's overall financial position.

Financial Trends

These schedules contain trend information to help the reader understand how the School Division's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the School Division's most significant local revenue sources and the factors affecting the County's ability to generate its property and sales taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future for the School Division's capital improvements.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the School Division's financial activities take place and to help make comparisons with other school divisions over time.

Operating Information

These schedules contain service and capital asset data to help the reader understand how the information in the School Division's financial report relates to the services the School Division provided and the activities it performs.

Roanoke County Public Schools
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

Table 1
Unaudited

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
Net investment in capital assets	$ 41,371,652	$ 43,142,309	$ 41,852,791	$ 39,733,962	$ 47,263,705	$ 46,765,379	$ 46,943,444	$ 53,217,047	$ 57,151,085	$ 54,391,767
Restricted for:										
Emergency contingency	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Instructional grants	75,677	92,364	75,494	75,508	66,398	77,309	86,568	-	-	-
Nutrition	-	-	-	-	-	-	-	-	3,739,586	-
Unrestricted	31,845,216	30,604,787	26,244,281	(98,692,493)	(92,973,387)	(91,056,890)	(120,104,335)	(108,960,197)	(118,711,221)	(107,650,086)
Total net position	$ 75,292,545	$ 75,839,460	$ 70,172,566	$ (56,883,023)	$ (43,643,284)	$ (42,214,202)	$ (71,074,323)	$ (53,743,150)	$ (55,820,550)	$ (51,258,319)
Adjustment for beginning net pension liability per GASB 68			(140,126,213)							
Adjustment for 2014 employer contributions per GASB 71			8,630,710							
Total net position, as restated, June 30, 2014			$ (61,322,937)							
Adjustment for beginning net VRS OPEB liability per GASB 75						(18,102,726)				
Adjustment for beginning net RCPS OPEB liability per GASB 75						(14,022,074)				
Total net position, as restated reported, June 30, 2017						$ (74,339,002)				
Adjustment for June 30, 2020 cash and cash equivalents of Student Activity Fund per GASB 84									2,210,573	
Adjustment for June 30, 2020 accounts receivable of Student Activity Fund per GASB 84									8,712	
Adjustment for June 30, 2020 accounts payable of Student Activity Fund per GASB 84									(60,227)	
									$ (53,661,492)	

Source: Statement of Net Position (Exhibit A).

Roanoke County Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

Table 2
Unaudited

Governmental Activities	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Instruction	$ 104,117,764	$ 107,041,368	$ 108,041,904	$ 109,136,909	$ 107,696,660	$ 116,721,895	$ 117,622,278	$ 114,886,508	$ 126,974,714	$ 122,800,765
Administration	2,593,752	2,595,087	2,505,845	2,719,118	2,909,808	3,315,935	3,328,192	3,545,283	4,046,141	3,991,213
Attendance and health	2,729,219	2,301,288	2,132,406	2,358,106	2,332,133	2,276,599	2,359,421	2,206,735	2,210,782	2,494,383
Transportation	6,675,986	6,751,036	6,620,044	6,014,584	5,924,837	6,403,743	5,431,735	5,231,245	7,078,949	6,178,017
Operations and maintenance	11,542,861	12,114,141	12,033,120	11,164,752	11,227,448	11,480,475	13,860,087	13,296,479	13,601,829	15,147,452
Technology	4,946,469	4,609,269	5,991,294	4,356,121	6,367,798	6,679,719	6,256,710	7,222,269	8,938,042	17,632,974
Nutrition	5,682,159	5,827,060	5,612,945	5,041,064	4,804,867	5,027,956	5,233,734	5,080,060	5,504,686	4,450,723
Student activities	-	-	-	-	-	-	-	-	-	1,170,692
Capital lease interest	87,563	73,194	57,835	41,367	23,731	4,864	1,226,326	1,172,887	1,361,557	1,235,448
Payment for future capital	6,450,345	6,725,345	8,911,343	7,325,344	7,325,340	6,347,576	5,099,019	2,200,000	2,200,000	2,400,000
Total expenses	144,826,118	148,037,788	151,906,736	148,157,365	148,612,622	158,258,762	160,417,502	154,841,466	171,916,700	177,501,667
Program revenues										
Charges for services:										
Instruction	832,118	841,332	888,546	814,843	689,976	1,560,379	1,599,270	1,572,987	1,541,264	936,469
Administration	124	-	-	-	-	-	-	-	-	-
Operations and maintenance	22,775	48,487	58,800	102,418	97,858	129,177	108,385	75,666	65,286	32,681
Nutrition	3,480,466	3,280,884	3,013,951	3,015,530	2,955,049	2,841,963	2,855,676	2,779,178	2,184,869	96,772
Student activities	-	-	-	-	-	-	-	-	-	483,299
Operating grants and contributions	23,680,280	25,239,635	24,199,967	25,685,624	26,189,097	27,839,282	31,676,933	31,987,163	35,731,337	43,540,748
Capital grants and contributions	893,950	2,491,469	860,106	1,814,146	9,116,549	3,089,261	3,513,954	8,050,076	556,392	935,927
Total revenues	28,909,713	31,901,807	29,021,370	31,432,561	39,048,529	35,460,062	39,754,218	44,465,070	40,079,148	46,025,896
Net expense	(115,916,405)	(116,135,981)	(122,885,366)	(116,724,804)	(109,564,093)	(122,798,700)	(120,663,284)	(110,376,396)	(131,837,552)	(131,475,771)
General revenues and other changes in net position										
Roanoke County	66,083,024	65,597,324	65,944,318	67,617,035	68,924,133	68,763,376	69,307,937	70,448,764	72,303,722	73,982,081
Non-categorical state aid	51,265,516	50,771,561	50,799,563	53,150,488	53,533,578	54,914,899	53,896,466	56,104,830	56,237,049	58,194,850
Gain on sale of capital assets	29,264	28,114	38,838	13,733	8,616	116,956	145,912	85,021	145,868	159,208
Miscellaneous	431,193	285,897	435,753	383,462	337,505	432,551	577,648	1,068,954	1,073,513	1,542,805
Total general revenues and other changes in net position	117,808,997	116,682,896	117,218,472	121,164,718	122,803,832	124,227,782	123,927,963	127,707,569	129,760,152	133,878,944
Change in net position	$ 1,892,592	$ 546,915	$ (5,666,894)	$ 4,439,914	$ 13,239,739	$ 1,429,082	$ 3,264,679	$ 17,331,173	$ (2,077,400)	$ 2,403,173

Source: Statement of Activities (Exhibit B).

Roanoke County Public Schools
Fund Balance of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

Table 3
Unaudited

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund								(1)		
Nonspendable	$ 243,570	$ 178,017	$ 249,890	$ 232,353	$ 162,313	$ 133,407	$ 156,687	$ 167,899	$ 233,066	$ 300,741
Restricted	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Committed	3,994,560	1,638,186	4,045,276	4,972,947	5,834,792	5,184,393	5,965,686	7,176,564	7,405,617	10,097,666
Assigned	600,606	817,935	34,719	133,827	26,902	32,157	56,538	115,319	-	-
Total fund balance	$ 6,838,736	$ 4,634,138	$ 6,329,885	$ 7,339,127	$ 8,024,007	$ 7,349,957	$ 8,178,911	$ 9,459,782	$ 9,638,683	$ 12,398,407
All other governmental funds										
Nonspendable	$ 74,255	$ 106,646	$ 183,435	$ 226,933	$ 203,302	$ 274,932	$ -	$ 277,392	$ 347,991	$ 300,356
Restricted	75,677	92,364	75,494	75,508	66,398	77,309	86,568	-	3,739,586	-
Committed	15,387,193	16,715,054	12,845,599	14,584,349	14,788,306	17,268,497	17,954,552	19,602,224	12,658,652	10,838,598
Assigned									-	6,566,109
Unassigned							-	-	(87,140)	-
Total fund balance	$ 15,537,125	$ 16,914,064	$ 13,104,528	$ 14,886,790	$ 15,058,006	$ 17,620,738	$ 18,041,120	$ 19,879,616	$ 16,659,089	$ 17,705,063
Total fund balances - all governmental funds	$ 22,375,861	$ 21,548,202	$ 19,434,413	$ 22,225,917	$ 23,082,013	$ 24,970,695	$ 26,220,031	$ 29,339,398	$ 26,297,772	$ 30,103,470
Adjustment for June 30, 2020 cash and cash equivalents of Student Activity Fund per GASB 84									2,210,573	
Adjustment for June 30, 2020 accounts receivable of Student Activity Fund per GASB 84									8,712	
Adjustment for June 30, 2020 accounts payable of Student Activity Fund per GASB 84									(60,227)	
									$ 28,456,830	

Source: Balance Sheet - Governmental Funds (Exhibit C).

Notes:

The change in total fund balance of the General Fund and all other governmental funds is explained in Management's Discussion and Analysis.

(1) In fiscal year 2019, the Laptop Insurance Reserve Fund (proprietary fund) was repurposed into the Technology Replacement Fund, which is now accounted for in the General Fund.

Roanoke County Public Schools
Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

Table 4
Unaudited

Revenues	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Roanoke County	$ 66,108,024	$ 65,647,324	$ 65,969,318	$ 67,617,035	$ 68,924,133	$ 68,763,376	$ 72,013,582	$ 70,853,796	$ 72,832,257	$ 73,982,081
Commonwealth of Virginia	67,879,498	69,191,858	69,327,834	72,094,741	73,064,205	75,767,747	78,676,285	80,536,217	83,056,623	85,662,981
Federal government	8,382,678	7,761,649	6,757,028	7,668,652	7,499,321	8,215,472	9,214,914	8,788,084	9,234,216	17,424,651
Charges for services	3,961,756	3,883,207	3,646,693	3,701,470	3,611,433	4,003,740	3,949,225	3,917,754	3,197,210	582,233
Other	402,610	303,183	393,084	326,570	253,371	383,180	485,536	890,566	935,526	2,048,944
Total revenues	146,734,566	146,787,221	146,093,957	151,408,468	153,352,463	157,133,515	164,339,542	164,986,417	169,255,832	179,700,890
Expenditures										
Current:										
Instruction	99,645,396	102,153,926	102,199,992	105,269,002	105,356,201	111,139,524	114,283,727	114,591,534	117,174,318	119,336,211
Administration	2,472,589	2,369,109	2,460,131	2,807,443	3,601,491	2,956,934	3,047,674	3,463,754	3,559,956	3,701,986
Attendance and health	2,717,336	2,287,489	2,108,964	2,424,938	2,366,707	2,254,534	2,395,337	2,290,264	2,111,600	2,512,123
Transportation	6,668,232	6,405,023	6,522,524	5,304,357	6,896,242	5,542,849	6,965,079	7,022,008	7,060,999	5,822,287
Operations and maintenance	11,643,854	12,021,331	11,866,554	11,382,964	11,558,047	11,377,853	13,260,400	13,056,444	13,169,787	14,376,759
Technology	6,675,913	5,167,438	6,627,926	5,657,517	6,988,432	6,850,659	7,459,110	8,156,622	9,053,067	18,443,879
Nutrition	5,864,493	5,839,269	5,594,187	5,022,818	4,820,635	4,951,948	5,186,057	5,003,094	5,430,843	4,295,819
Student activities	-	-	-	-	-	-	-	-	-	1,170,692
Debt service:										
Principal	2,899,478	2,908,865	4,229,938	3,140,309	3,195,935	3,310,978	2,899,019	2,952,458	2,763,788	2,889,897
Interest	1,723,970	1,664,458	2,242,823	1,460,295	1,418,922	1,340,801	1,226,326	1,172,887	1,361,557	1,235,448
Payment for future capital	2,300,000	2,600,000	2,900,000	3,200,000	3,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,400,000
Capital outlay	2,507,844	5,440,998	3,358,661	2,961,054	2,914,678	3,325,852	4,793,532	3,290,607	8,500,787	4,710,917
Total expenditures	145,119,105	148,857,906	150,111,700	148,630,697	152,317,290	155,251,932	163,716,261	163,199,672	172,386,702	180,896,018
Excess (deficiency) of revenues over (under) expenditures	1,615,461	(2,070,685)	(4,017,743)	2,777,771	1,035,173	1,881,583	623,281	1,786,745	(3,130,870)	(1,195,128)
Other financing sources (uses)										
Proceeds from sale of property	29,264	28,114	38,838	13,733	8,616	190,381	76,527	85,021	145,868	159,208
Transfers, net	78,844	1,214,912	1,865,116		(187,693)	(183,282)	549,528	1,247,601	(56,624)	2,682,560
Total other financing sources (uses), net	108,108	1,243,026	1,903,954	13,733	(179,077)	7,099	626,055	1,332,622	89,244	2,841,768
Change in fund balances	$ 1,723,569	$ (827,659)	$ (2,113,789)	$ 2,791,504	$ 856,096	$ 1,888,682	$ 1,249,336	$ 3,119,367	$ (3,041,626)	$ 1,646,640
Debt service as a percentage of non-capital expenditures	3.26%	3.19%	4.48%	3.15%	3.12%	3.06%	2.62%	2.61%	2.54%	2.33%

Source: Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (Exhibit E).

Roanoke County Public Schools
Major Local Revenue Sources - General Fund
Last Ten Fiscal Years

Table 5
Unaudited

Fiscal Year	County of Roanoke			State Aid		
	Annual Appropriation	Increase (Decrease)	Percent Change	Annual Appropriation	Increase (Decrease)	Percent Change
2012	$ 66,083,024	$ (669,356)	2.36%	$ 66,119,254	$ 2,015,525	3.14%
2013	65,597,324	(485,700)	(0.73)	67,541,127	1,421,873	2.15
2014	65,944,318	346,994	0.53	67,573,186	32,059	0.05
2015	66,996,426	1,052,108	1.60	70,235,683	2,662,497	3.94
2016	67,703,707	707,281	1.06	71,274,588	1,038,905	1.48
2017	68,738,376	1,034,669	1.53	73,904,943	2,630,355	3.69
2018	69,307,937	569,561	0.83	76,700,495	2,795,552	3.78
2019	70,448,764	1,140,827	1.65	79,544,600	2,844,105	3.71
2020	72,303,722	1,854,958	2.63	82,024,606	2,480,006	3.12
2021	71,514,710	(789,012)	(1.09)	84,070,845	2,046,239	2.49

Source: Budgetary Comparison Schedule - General Fund (Exhibit L).

County of Roanoke, Virginia
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Table 6
Unaudited

Fiscal Year	Real Property	Personal Property	Public Service Corporation	Total Taxable Assessed Value	Real Property Direct Tax Rate	Personal Property Tax Rate		Estimated Actual Taxable Value
						Tangible	Machinery & Tools	
2012	$ 7,968,030,200	$ 814,156,400	$ 233,411,860	$ 9,015,598,460	$1.09	$3.50	$3.00	$ 9,799,563,543
2013	7,798,171,500	835,361,990	247,863,410	8,881,396,900	1.09	3.50	3.00	9,251,455,104
2014	7,850,267,000	855,450,240	257,490,630	8,963,207,870	1.09	3.50	3.00	9,146,130,480
2015	7,972,937,500	889,550,760	267,613,790	9,130,102,050	1.09	3.50	3.00	9,316,430,663
2016	8,098,986,500	899,232,061	277,724,570	9,275,943,131	1.09	3.50	2.95	9,868,024,607
2017	8,254,177,800	916,529,122	275,690,440	9,446,397,362	1.09	3.50	2.90	10,049,358,896
2018	8,448,729,500	927,786,840	293,523,830	9,670,040,170	1.09	3.50	2.85	10,397,892,656
2019	8,719,015,700	991,949,413	305,072,700	10,016,037,813	1.09	3.50	2.85	10,655,359,376
2020	8,993,754,200	998,431,217	329,478,800	10,321,664,217	1.09	3.50	2.85	11,219,200,236
2021	9,321,504,400	1,085,989,709	340,427,300	10,747,921,409	1.09	3.50	2.85	11,682,523,271

Source: Roanoke County Real Estate Assessment Department.

Note:
Property in Roanoke County is assessed annually and is assessed at approximately 90% of actual value for fiscal year 2021 and at approximately 94.9% for fiscal years 2012-2020. Estimated actual taxable value is calculated by dividing taxable assessed value by those percentages. Tax rates are per $100 of assessed value.

County of Roanoke, Virginia
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Table 7
Unaudited

	Direct Rates - County of Roanoke					Overlapping Rates - Town of Vinton		
	Real Property			Personal Property			Personal Property	
Fiscal Year	First Half	Second Half	Total	Tangible	Machinery & Tools	Real Property	Tangible	Machinery & Tools
2012	$0.545	$0.545	$1.09	$3.50	$3.00	$0.03	$1.00	$1.00
2013	0.545	0.545	1.09	3.50	3.00	0.03	1.00	1.00
2014	0.545	0.545	1.09	3.50	3.00	0.03	1.00	1.00
2015	0.545	0.545	1.09	3.50	3.00	0.07	1.00	1.00
2016	0.545	0.545	1.09	3.50	2.95	0.07	1.00	1.00
2017	0.545	0.545	1.09	3.50	2.90	0.07	1.00	1.00
2018	0.545	0.545	1.09	3.50	2.85	0.07	1.00	1.00
2019	0.545	0.545	1.09	3.50	2.85	0.07	1.00	1.00
2020	0.545	0.545	1.09	3.50	2.85	0.07	1.00	1.00
2021	0.545	0.545	1.09	3.50	2.85	0.07	1.00	1.00

Source: Roanoke County Real Estate Assessment Department.

Notes:
All tax rates per $100 of assessed value.
The County's tax rates are determined each year by the Roanoke County Board of Supervisors.
Overlapping rates are those of the Town of Vinton, which is located in the County of Roanoke. Only those residents living in Vinton are subject to both the Town of Vinton's rate and the County of Roanoke's rate.

County of Roanoke, Virginia
Principal Property Tax Payers
Current Year and Nine Years Ago

Table 8
Unaudited

	2021			2012		
Taxpayer	**Taxable Assessed Value (Millions)**	**Rank**	**Percentage of Total County Taxable Assessed Value**	**Taxable Assessed Value (Millions)**	**Rank**	**Percentage of Total County Taxable Assessed Value**
Appalachian Power Company	$196	1	1.82%	$125	1	1.39%
Kroger Limited Partnership	41	2	0.38	39	2	0.43
Roanoke Owner 1 LLC (Formerly Pebble Creek, LLC)	37	3	0.34	-	-	-
Roanoke Gas Company	33	4	0.31	19	8	0.21
Cellco Partnership dba Verizon Wireless	28	5	0.26	21	6	0.23
Walmart Real Estate Business	27	6	0.25	29	5	0.32
Tanglewood Venture LLC (Formerly Roanoke Tanglewood LLC)	23	7	0.21	32	3	0.35
Norfolk and Western Railway Company	23	8	0.21	-	-	-
Mikeone EK Roanoke LLC	22	9	0.20	-	-	-
Verizon Virginia LLC	21	10	0.20	32	4	0.35
Integrity Windows, Inc.	-	-	-	19	7	0.21
First States Investors 3300 LLC	-	-	-	18	9	0.20
Lowes Home Centers Inc.	-	-	-	17	10	0.19
Total	$451		4.20%	$351		3.88%

Source: Roanoke County Real Estate Assessment Department.

Table 9
Unaudited

County of Roanoke, Virginia
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	$ 118,634,364	$ 113,978,854	96.08%	$ 4,179,824	$ 118,158,678	99.60%
2013	118,489,124	113,917,134	96.14	3,782,433	117,699,567	99.33
2014	118,192,461	113,964,831	96.42	3,136,521	117,101,352	99.08
2015	120,224,376	116,398,283	96.82	3,057,455	119,455,738	99.36
2016	123,023,949	118,615,971	96.42	4,072,783	122,688,754	99.73
2017	123,991,274	120,899,417	97.51	4,209,937	125,109,354	100.90
2018	126,405,991	123,195,790	97.46	4,044,992	127,240,782	100.66
2019	131,070,799	126,869,715	96.79	4,628,830	131,498,545	100.33
2020	136,412,657	129,752,896	95.12	4,859,860	134,612,756	98.68
2021	140,632,799	134,677,508	95.77	-	134,677,508	95.77

Source: Roanoke County Commissioner of Revenue and Roanoke County Treasurer.

County of Roanoke, Virginia
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Table 10
Unaudited

	Governmental Activities							Component Unit			
Fiscal Year	General Obligation Debt	Lease Revenue Bonds	VPSA School Bonds	State Literary Bonds	Capital Leases	Bond Premiums	Total Primary Government	School Board Capital Leases	Percentage of Personal Income	Per Capita Personal Income	Percentage of Assessed Value of Taxable Property
									(1)	(1)	
2012	$ 8,565,000	$73,553,388	$ 9	$	$ 1,052,372	$ 6,669,073	$196,066,227	$	3.98%	$2,138	2.20%
2013	6,440,000	71,048,816	95,104,061	2,721,409	952,889	6,223,963	182,491,138	1,750,401	3.57	1,976	2.07
2014	6,150,390	76,993,268	87,191,051	2,273,592	849,437	7,636,915	181,094,653	1,358,518	3.36	1,968	2.04
2015	5,332,236	74,886,582	97,117,015	1,825,775	741,516	9,256,934	189,160,058	937,225	3.30	2,032	2.08
2016	4,497,704	77,275,000	88,460,767	-	-	10,564,744	180,798,215	484,939	3.13	1,933	1.95
2017	3,640,935	74,535,000	80,921,567	-	-	9,832,624	168,930,126	-	2.82	1,792	1.78
2018	2,765,175	77,970,000	72,194,043	-	-	9,929,441	162,858,659	-	2.60	1,632	1.68
2019	1,866,987	75,035,000	91,947,188	-	-	11,356,388	180,205,563	-	2.82	1,924	1.80
2020	948,122	81,000,000	83,061,766	-	-	11,716,653	176,726,541	-	2.77	1,884	1.71
2021	-	77,530,000	74,515,490	-	-	10,777,149	162,822,639	-	2.55	1,728	1.51

Source: Roanoke County Finance Department.

Notes:

(1) Personal income and per capita personal income from Table 13 Demographic Statistics.

County of Roanoke, Virginia
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Table 11
Unaudited

Fiscal Year	General Bonded Debt Outstanding - County Government						Percentage of Assessed Value of Taxable Property	Per Capita
	General Obligation Debt	Lease Revenue Bonds	VPSA School Bonds	State Literary Bonds	Bond Premiums	Total		
							(1)	(2)
2012	$ 8,565,000	$ 73,553,388	$ 103,057,169	$ 3,169,225	$ 6,669,073	$ 195,013,855	2.16%	$2,104
2013	6,440,000	71,048,816	95,104,061	2,721,409	6,223,963	181,538,249	2.04	1,947
2014	6,150,390	76,993,268	87,191,051	2,273,592	7,636,915	180,245,216	2.01	1,944
2015	5,332,236	74,886,582	97,117,015	1,825,775	9,256,934	188,418,542	2.06	2,014
2016	4,497,704	77,275,000	88,460,767	-	10,564,744	180,798,215	1.95	1,928
2017	3,640,935	74,535,000	80,301,667	-	9,832,624	168,310,226	1.78	1,792
2018	2,765,175	77,970,000	72,194,043	-	9,929,441	162,858,659	1.68	1,737
2019	1,866,987	75,035,000	91,947,188	-	11,356,388	180,205,563	1.80	1,924
2020	948,122	81,000,000	83,061,766	-	11,716,653	176,726,541	1.71	1,884
2021	-	77,530,000	74,515,490	-	10,777,149	162,822,639	1.51	1,680

Source: Roanoke County Finance Department.

Notes:

(1) Estimated Actual Taxable Value of Property from Table 6 Assessed Value and Estimated Actual Value of Taxable Property.

(2) Population from Table 13 Demographic Statistics.

County of Roanoke, Virginia
Debt Policy Information
Last Ten Fiscal Years

Table 12
Unaudited

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General bonded debt outstanding										
General Obligation Bonds	$ 8,565,000	$ 6,440,000	$ 6,150,390	$ 5,332,236	$ 4,497,704	$ 3,640,935	$ 2,765,175	$ 1,866,987	$ 948,122	$ -
Lease Revenue Bonds	73,553,388	71,048,816	76,993,268	74,886,582	77,275,000	74,535,000	77,970,000	75,035,000	81,000,000	77,530,000
VPSA School Bonds	103,057,169	95,104,061	87,191,051	97,117,015	88,460,767	80,301,667	72,194,043	91,947,188	83,061,766	74,515,490
State Literary Bonds	3,169,225	2,721,409	2,273,592	1,825,775	-	-	-	-	-	-
Bond Premiums	6,669,073	6,223,963	7,636,915	9,256,934	10,564,744	9,832,624	9,929,441	11,356,388	11,716,653	10,777,149
Total net debt applicable to debt limits	$ 195,013,855	$ 181,538,249	$ 180,245,216	$ 188,418,542	$ 180,798,215	$ 168,310,226	$ 162,858,659	$ 180,205,563	$ 176,726,541	$ 162,822,639
Ratio of net debt to assessed taxable property value										
Actual	2.16%	2.04%	2.01%	2.06%	1.95%	1.78%	1.68%	1.80%	1.71%	1.51%
Debt limit per policy	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Ratio of net debt per capita										
Actual	$2,104	$1,947	$1,944	$2,014	$1,928	$1,792	$1,737	$1,924	$1,884	$1,680
Debt limit per policy	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
Ratio of net debt to general fund governmental expenditures										
Actual	8.29%	8.51%	7.20%	7.14%	7.57%	6.78%	6.57%	6.26%	6.76%	6.35%
Debt limit per policy	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%

Source: Roanoke County Finance Department.

Table 13
Unaudited

County of Roanoke, Virginia
Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (Thousands)	Per Capita Personal Income	Average Daily Membership	Unemployment Rate
	(1)	(2)	(2)	(3)	(4)
2012	92,687	$4,984,547	$42,288	14,081	5.60%
2013	93,256	5,159,100	42,288	13,958	5.50
2014	92,703	5,435,865	45,577	13,929	5.20
2015	93,569	5,758,037	48,047	13,909	4.50
2016	93,775	5,785,780	48,384	13,982	3.50
2017	93,924	5,962,802	49,860	13,830	3.60
2018	93,735	6,254,966	52,248	13,779	3.10
2019	93,672	6,391,212	53,489	13,671	2.70
2020	93,805	6,391,212	53,489	13,576	6.80
2021	96,929	6,391,212	53,489	13,184	3.60

Sources:
(1) Weldon Cooper Center for Public Service, Demographics Research Group, www.coopercenter.org/demographics.
(2) Personal Income & Per Capita Personal Income from the Bureau of Economic Analysis. Latest information
(3) Department of Administration.
(4) Virginia Employment Commission and the U.S. Bureau of Labor Statistics.

County of Roanoke, Virginia
Principal Employers
Current Year and Nine Years Ago

Table 14
Unaudited

	2021			2012		
Employer	**Rank**	**Ownership**	**Number of Employees**	**Rank**	**Ownership**	**Number of Employees**
Roanoke County Schools	1	Local Govt.	2,000+	1	Local Govt.	1,000+
Wells Fargo Operations Center	2	Private	2,000+	2	Private	1,000+
County of Roanoke	3	Local Govt.	1,000+	3	Local Govt.	1,000+
Kroger	4	Private	500-999	6	Private	500-999
Friendship Retirement Community	5	Private	500-999	7	Private	500-999
Richfield Recovery & Care Center	6	Private	500-999	10	Private	250-499
Elbit Systems Ltd.	7	Private	500-999	-	-	-
Marvin Windows and Doors	8	Private	500-999	-	-	-
Allstate Insurance Company	9	Private	250-499	4	Private	1,000+
Wal-mart	10	Private	250-499	-	-	-
ITT Industries	-	-	-	5	Private	500-999
Hollins University	-	-	-	8	Private	250-499
Berkshire Health Care Center	-	-	-	9	Private	250-499

Source: Roanoke County Economic Development Department.

Roanoke County Public Schools
Student Enrollment
Last Ten Fiscal Years

Table 15
Unaudited

Fiscal Year	Average Daily Membership	Special Education Enrollment	English as a Second Language Enrollment	Per Pupil Cost
	(1)	(2)	(3)	(4)
2012	14,081	2,164	397	$9,506
2013	13,958	2,181	381	9,627
2014	13,929	2,159	352	9,701
2015	13,909	2,167	331	9,832
2016	13,982	2,236	389	10,081
2017	13,830	2,276	393	10,394
2018	13,779	2,328	453	10,878
2019	13,671	2,301	454	11,095
2020	13,576	2,324	510	11,496
2021	13,184	2,253	511	12,475

Sources and Notes:

(1) Virginia Department of Education Spring Verification Report. Average daily membership is calculated as of March 31 each year and used in the state funding formulas for Standards of Quality Basic Aid support.

(2) Virginia Department of Education December 1 Special Education Child Count Certification Report.

(3) Virginia Department of Education Fall Verification Report.

(4) Virginia Department of Education Superintendent's Annual Report for Virginia Table 15. For fiscal year 2021, the per pupil cost was estimated from the Annual School Report and is not considered final until the Virginia Department of Education officially publishes the Table 15.

Roanoke County Public Schools
Number of Students Per Teacher
Last Ten Fiscal Years

Table 16
Unaudited

	Grade	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Elementary	KG	20	20	19	19	19	18	19	19	18	18
	1	21	20	20	20	19	19	18	18	18	18
	2	20	21	20	20	20	20	20	20	18	18
	3	21	21	21	21	20	20	20	20	19	19
	4	22	21	21	21	20	20	20	20	20	20
	5	22	22	21	21	21	22	20	20	20	20
Middle	6	23	23	23	23	21	21	23	23	23	25
	7	23	23	23	23	21	21	23	23	23	26
	8	23	23	23	23	20	20	21	20	20	22
High	9	22	22	22	23	20	20	21	20	20	19
	10	22	22	22	23	20	20	20	18	18	17
	11	22	22	22	23	21	21	19	18	18	17
	12	22	22	22	23	21	21	18	17	17	15

Source: Department of Human Resources.

Roanoke County Public Schools
Standards of Learning Test Scores (SOL's)
Last Ten Fiscal Years

Table 17
Unaudited

Level	Course	2012		2013		2014		2015		2016		2017		2018		2019		2020 (1)		2021	
		RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA
Elementary SOL's	Grade 3 English RLR	95	86	78	72	72	69	83	75	81	76	84	75	82	72	80	71	n/a	n/a	72	61
	Grade 3 Mathematics	73	64	73	65	71	67	81	74	81	77	85	75	82	73	88	82	n/a	n/a	69	54
	Grade 3 History	90	87	90	87	86	86	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Grade 3 Science	94	90	87	84	85	83	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Grade 4 VA Studies	95	89	93	87	90	85	93	87	92	87	93	87	89	85	81	81	n/a	n/a	n/a	n/a
	Grade 4 Reading	94	88	81	70	79	70	84	77	85	77	85	79	85	76	80	75	n/a	n/a	79	68
	Grade 4 Mathematics	83	70	84	74	87	80	89	84	88	83	89	81	86	79	89	83	n/a	n/a	68	56
	Grade 5 English RLR	93	89	86	73	84	73	85	79	85	81	87	81	86	80	83	78	n/a	n/a	75	66
	Grade 5 English Writing	92	87	79	71	75	71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Grade 5 Mathematics	80	67	82	69	85	73	86	79	86	79	85	79	85	77	88	81	n/a	n/a	65	51
	Grade 5 Science	95	88	85	75	86	73	88	79	89	81	89	79	87	79	87	79	n/a	n/a	56	50
	Grade 6 Reading	95	89	83	73	83	73	87	76	83	77	84	78	86	80	84	77	n/a	n/a	75	69
	Grade 6 Mathematics	89	74	91	77	91	76	94	83	92	82	93	82	90	79	87	78	n/a	n/a	57	45
	Grade 6 U S History to 1865	89	81	91	83	94	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Grade 7 Reading	94	88	83	74	86	76	92	81	90	82	87	82	86	81	86	79	n/a	n/a	78	71
	Grade 7 Mathematics	86	58	86	61	87	65	92	72	93	72	87	71	85	69	89	78	n/a	n/a	69	45
	Grade 7 U S History 1865 to present	88	84	89	82	90	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Grade 8 English RLR	95	89	84	71	80	70	85	75	87	75	83	76	81	77	80	76	n/a	n/a	76	69
	Grade 8 English Writing	92	88	78	70	77	70	79	72	78	71	80	73	73	73	74	70	n/a	n/a	n/a	n/a
	Grade 8 Mathematics	74	60	76	61	80	67	85	74	81	73	81	74	80	71	82	77	n/a	n/a	60	43
	Grade 8 Civics	91	84	93	85	91	83	91	86	92	87	93	87	88	86	89	82	n/a	n/a	n/a	n/a
	Grade 8 Science	97	92	92	76	81	74	85	78	86	79	88	79	82	78	87	78	n/a	n/a	72	58
Secondary SOL's	End of Course English RLR	95	94	95	89	94	90	95	89	92	89	92	87	89	87	93	86	n/a	n/a	89	81
	End of Course English Writing	96	93	90	87	91	84	87	83	88	83	90	84	93	84	91	81	n/a	n/a	n/a	n/a
	Algebra I	86	73	88	76	91	79	89	82	91	83	92	82	91	81	94	86	n/a	n/a	84	63
	Algebra II	68	69	83	76	88	82	86	87	94	89	94	90	90	89	96	91	n/a	n/a	94	78
	Geometry	83	74	89	76	90	77	90	80	89	80	85	78	87	77	91	83	n/a	n/a	91	73
	Earth Science	94	90	93	83	93	83	90	83	89	84	90	82	89	81	86	81	n/a	n/a	75	67
	Biology	96	92	91	83	89	83	89	84	90	84	85	82	88	82	89	83	n/a	n/a	76	66
	Chemistry	96	93	87	86	85	87	89	88	87	88	90	89	86	89	80	88	n/a	n/a	80	52
	World History to 1500	98	84	98	84	98	85	97	85	96	84	98	85	99	82	98	80	n/a	n/a	n/a	n/a
	World History from 1500	88	85	92	85	89	86	94	87	89	86	91	87	92	84	88	81	n/a	n/a	n/a	n/a
	World Geography	n/a	n/a	91	86	88	n/a	n/a	n/a	85	86	87	83	86	82	81	80	n/a	n/a	n/a	n/a
	US & VA History	88	85	93	86	92	87	90	87	89	86	89	86	87	84	75	68	n/a	n/a	n/a	n/a

Source: Department of Assessment and Research

Note: **(1)** Standards of Learning Tests were not taken in fiscal year 2020 due to COVID-19 Pandemic.

Roanoke County Public Schools
Scholastic Achievement Tests (SAT's)
Last Ten Fiscal Years

Table 18
Unaudited

Fiscal Year	Participation Rate	Roanoke County Public Schools				Virginia	National	Maximum
		Reading	Writing	Math	Combined			
2012	42%	522	505	525	1,552	1,510	1,477	2,400
2013	59	526	511	522	1,559	1,517	1,474	2,400
2014	62	519	497	511	1,527	1,520	1,472	2,400
2015	61	510	482	508	1,500	1,520	1,400	2,400
2016	62	525	472	526	1,523	1,522	1,453	2,400
2017 **(1)**	55	564	n/a	558	1,122	1,101	1,071	1,600
2018	65	558	n/a	553	1,111	1,110	1,049	1,600
2019	56	568	n/a	559	1,127	1,118	1,059	1,600
2020	58	566	n/a	557	1,123	1,116	1,051	1,600
2021	34	572	n/a	567	1,139	1,151	1,061	1,600

Source: Department of School Counseling

Note:
(1) Effective 2017, reading and writing were combined into one portion of the exam and the maximum reduced from 2,400 to 1,600 points.

Roanoke County Public Schools
Full-time Equivalent (FTE) Positions
Last Ten Fiscal Years

Table 19
Unaudited

Positions	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	2.7	2.7	1.7	2.1	2.0	2.0	2.0	2.5	2.0	1.0
Administrator	19.2	12.8	14.0	14.5	15.7	15.2	15.0	17.4	20.1	24.9
Principal	27.0	27.3	27.0	26.8	26.9	27.2	27.0	27.1	27.0	31.1
Assistant Principal	26.0	25.3	24.9	24.8	24.2	26.1	22.6	24.9	35.9	34.0
Teacher	1,113.0	1,101.7	1,100.0	1,111.8	1,119.1	1,116.7	1,146.6	1,144.0	1,102.0	1,177.0
Guidance Counselor	47.0	47.7	47.8	47.7	47.7	47.8	45.7	51.5	53.5	53.1
Librarian	26.0	24.2	25.9	25.7	24.8	25.0	24.8	24.9	25.0	30.4
Social Worker	4.0	4.0	4.0	4.0	4.0	3.9	4.0	4.0	4.0	4.0
Instructional Assistant	293.7	288.4	282.4	286.2	298.0	291.5	308.4	304.8	306.7	346.3
Secretary	71.4	68.6	69.0	69.8	70.9	72.7	71.8	73.1	77.7	82.6
Nurse	23.0	24.7	24.3	26.2	27.7	27.3	26.1	26.5	26.0	27.5
Psychologist	9.0	9.0	8.9	8.9	9.0	9.0	8.9	8.0	8.0	7.9
Other Attendance & Health	9.7	7.3	8.0	7.8	7.8	7.2	7.3	7.2	1.3	2.3
Bus Driver	175.7	174.3	167.3	182.8	191.1	178.3	197.5	184.5	184.8	195.4
Other Transportation	16.1	15.8	16.4	16.3	17.2	16.4	17.1	16.7	17.1	18.5
Custodian	113.3	113.0	102.9	83.8	67.1	51.1	53.2	44.0	35.3	36.6
Tradesman	29.7	29.7	28.0	29.1	27.7	25.8	27.6	28.2	28.8	29.2
Other Maintenance	4.0	4.0	4.0	3.8	4.0	3.0	2.3	2.3	2.4	3.5
Construction	4.4	4.0	4.3	4.4	3.9	2.4	2.3	2.4	2.6	1.4
Technology	37.6	37.3	36.4	36.2	34.1	37.0	37.2	36.3	41.4	40.8
Nutrition	126.0	120.0	117.5	110.7	110.1	93.9	128.3	128.2	127.7	126.5
Total	2,184.5	2,147.8	2,120.7	2,129.4	2,139.0	2,085.5	2,181.7	2,164.5	2,135.3	2,280.0

Source: Virginia Department of Education Annual School Report.

Roanoke County Public Schools
Teacher Salary Information
Last Ten Fiscal Years

Table 20
Unaudited

Degree		Level	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
				(3)				(4)				(5)
Bachelors	(1)	Min	$35,700	$36,000	$36,000	$36,000	$36,000	$38,585	$38,585	$38,971	$39,555	$39,555
		Max	58,268	63,366	63,366	64,633	64,885	59,420	59,420	60,014	60,914	60,914
Bachelors + 12 hrs	(1)	Min	36,021	36,321	36,321	36,321	36,321	39,185	39,185	39,571	40,155	40,155
		Max	58,723	63,821	63,821	65,088	65,340	60,020	60,020	60,614	61,514	61,514
Bachelors + 24 hrs	(1)	Min	36,182	36,482	36,482	36,482	36,482	39,785	39,785	40,171	40,755	40,755
		Max	58,951	64,049	64,049	65,316	65,568	60,620	60,620	61,214	62,114	62,114
Masters	(1)	Min	37,305	37,605	37,605	37,605	37,605	40,985	40,985	41,371	41,955	41,955
		Max	60,543	65,641	65,641	66,908	67,160	61,820	61,820	62,414	63,314	63,314
Masters + 12 hrs	(1)	Min	37,466	37,766	37,766	37,766	37,766	N/A	N/A	N/A	N/A	N/A
		Max	60,771	65,869	65,869	67,136	67,388	N/A	N/A	N/A	N/A	N/A
Masters + 24 hrs	(1)	Min	37,626	37,926	37,926	37,926	37,926	N/A	N/A	N/A	N/A	N/A
		Max	60,998	66,096	66,096	67,363	67,615	N/A	N/A	N/A	N/A	N/A
Doctorate	(1)	Min	38,910	39,210	39,210	39,210	39,210	42,585	42,585	42,971	43,555	43,555
		Max	62,818	67,916	67,916	69,183	69,435	63,420	63,420	64,014	64,914	64,914
Average Salary	(2)		$48,267	$50,886	$49,968	$49,719	$49,967	$51,942	$51,397	$51,404	$53,519	$54,724
Average Annual Salary Increase			0.00%	3.00%	0.00%	2.00%	2.50%	2.00%	1.50%	2.50%	3.00%	1.50%
Virginia Average Salary	(2)		$52,115	$52,942	$53,767	$54,486	$55,989	$56,362	$57,261	$59,301	$61,457	TBD

Source:

(1) Annual School Board approved Pay Plans.

(2) Virginia Department of Education Superintendent's Annual Report for Virginia Table 19.

Note:

(3) In fiscal year 2013, the salary increase includes state mandated pass through of 5.0% VRS contribution.

(4) In fiscal year 2017, the School Division adopted a revised Pay Plan based on a compensation study performed by an external vendor. The salary increase of 2.00% was a base cost of living adjustment for all employees. In addition, $4.77 million was allocated to address internal and external inequities in salaries identified by the vendor.

(5) For fiscal year 2021, Average Salary is based on the 2020 Virginia Department of Education Annual School Report Schedule I on a tentative basis until the Superintendent's Annual Report is published.

Roanoke County Public Schools
General Fund Expenditures by Function
Last Ten Fiscal Years

Table 21
Unaudited

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Instruction	$ 93,314,768	$ 96,391,360	$ 97,531,990	$ 99,642,723	$ 99,646,993	$ 105,206,154	$ 108,104,845	$ 109,084,465	$ 111,664,987	$ 112,450,215
	74.2%	74.5%	74.0%	75.0%	73.2%	75.0%	74.6%	73.9%	73.8%	72.4%
Administration	2,472,105	2,368,952	2,459,588	2,645,348	2,795,734	2,955,752	3,047,674	3,449,231	3,557,399	3,603,525
	2.0%	1.8%	1.9%	2.0%	2.1%	2.1%	2.1%	2.3%	2.4%	2.3%
Attendance and health	2,181,587	2,018,980	1,948,458	2,085,647	2,172,278	2,254,534	2,395,337	2,257,322	2,009,920	2,437,737
	1.7%	1.6%	1.5%	1.6%	1.6%	1.6%	1.7%	1.5%	1.3%	1.6%
Transportation	6,668,232	6,405,023	6,522,524	5,304,357	6,896,242	5,542,849	6,965,079	7,022,008	7,049,944	5,722,107
	5.3%	4.9%	5.0%	4.0%	5.1%	4.0%	4.8%	4.7%	4.7%	3.7%
Operations and maintenance	11,335,888	11,975,025	11,641,249	11,221,460	11,116,417	11,227,063	11,560,625	12,029,304	11,851,500	12,578,934
	9.0%	9.3%	8.9%	8.4%	8.2%	8.0%	8.0%	8.1%	7.8%	8.1%
Technology	2,944,589	3,078,205	3,896,061	4,162,379	5,786,781	5,831,202	6,348,558	7,545,530	8,568,091	11,643,581
	2.3%	2.4%	3.0%	3.1%	4.2%	4.2%	4.4%	5.1%	5.7%	7.5%
Nutrition	-	-	-	-	-	-	2,440	908	12,752	108,269
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Principal	2,899,478	2,908,865	3,025,786	3,140,309	3,195,935	3,295,830	2,899,019	2,952,458	2,763,788	2,889,897
	2.3%	2.2%	2.3%	2.4%	2.3%	2.4%	2.0%	2.0%	1.8%	1.9%
Interest	1,723,970	1,664,458	1,560,975	1,460,295	1,418,922	1,333,718	1,226,326	1,172,887	1,361,557	1,235,448
	1.4%	1.3%	1.2%	1.1%	1.0%	1.0%	0.8%	0.8%	0.9%	0.8%
Payment for future capital	2,300,000	2,600,000	2,900,000	3,200,000	3,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,400,000
	1.8%	2.0%	2.2%	2.4%	2.3%	1.6%	1.5%	1.5%	1.5%	1.5%
Capital outlay	-	-	-	-	-	159,889	165,145	172,068	200,021	125,828
	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Total expenditures	$ 125,840,617	$ 129,410,868	$ 131,486,631	$ 132,862,518	$ 136,229,302	$ 140,006,991	$ 144,915,048	$ 147,886,181	$ 151,239,959	$ 155,195,541

Source: Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (Exhibit E).

Roanoke County Public Schools
General Fund Expenditures by Function Per Pupil
Last Ten Fiscal Years

Table 22
Unaudited

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Instruction	$ 6,627	$ 6,906	$ 7,002	$ 7,164	$ 7,127	$ 7,607	$ 7,846	$ 7,979	$ 8,225	$ 8,529
	74.2%	74.5%	74.0%	75.0%	73.2%	75.0%	74.6%	73.9%	73.8%	72.4%
Administration	176	170	177	190	200	214	221	252	262	273
	2.0%	1.8%	1.9%	2.0%	2.1%	2.1%	2.1%	2.3%	2.4%	2.3%
Attendance	155	145	140	150	155	163	174	165	148	185
and health	1.7%	1.6%	1.5%	1.6%	1.6%	1.6%	1.7%	1.5%	1.3%	1.6%
Transportation	474	459	468	381	493	401	505	514	519	434
	5.3%	4.9%	5.0%	4.0%	5.1%	4.0%	4.8%	4.7%	4.7%	3.7%
Operations and	805	858	836	807	795	812	839	880	873	954
maintenance	9.0%	9.3%	8.9%	8.4%	8.2%	8.0%	8.0%	8.1%	7.8%	8.1%
Technology	209	221	280	299	414	422	461	552	631	883
	2.3%	2.4%	3.0%	3.1%	4.2%	4.2%	4.4%	5.1%	5.7%	7.5%
Nutrition	-	-	-	-	-	-	-	-	1	8
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Principal	206	208	216	226	229	238	209	216	204	219
	2.3%	2.2%	2.3%	2.4%	2.3%	2.4%	2.0%	2.0%	1.8%	1.9%
Interest	122	119	112	105	101	96	89	86	100	94
	1.4%	1.3%	1.2%	1.1%	1.0%	1.0%	0.8%	0.8%	0.9%	0.8%
Payment for	163	186	208	230	229	159	160	161	162	182
future capital	1.8%	2.0%	2.2%	2.4%	2.3%	1.6%	1.5%	1.5%	1.5%	1.5%
Capital outlay	-	-	-	-	-	12	12	13	15	10
	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Total expenditures	$ 8,937	$ 9,272	$ 9,439	$ 9,552	$ 9,743	$ 10,124	$ 10,516	$ 10,818	$ 11,140	$ 11,771
March 31 ADM	14,081	13,958	13,929	13,909	13,982	13,830	13,779	13,671	13,576	13,184

Sources:

Expenditures derive from the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (Exhibit E).
March 31 ADM derives from Student Enrollment (Table 15).

Roanoke County Public Schools
Nutrition Program
Last Ten Fiscal Years

Table 23
Unaudited

Fiscal Year	Breakfast			Lunch				Free and Reduced Eligibility
	Average Served Daily	Number Breakfast Sites	Student Breakfast Price	Average Served Daily	Student Lunch Price			
					Elementary School	Middle School	High School	
2012	1,592	22	$1.00	7,086	$2.05	$2.05	$2.05	25.2%
2013	1,582	24	1.00	6,345	2.15	2.15	2.15	25.7
2014	1,603	24	1.10	6,395	2.25	2.25	2.25	26.7
2015	1,722	26	1.15	6,195	2.35	2.35	2.35	28.9
2016	1,888	26	1.25	6,035	2.35	2.60	2.60	27.3
2017	2,013	26	1.25	5,575	2.45	2.70	2.70	27.3
2018	2,252	26	1.35	5,841	2.55	2.70	2.70	30.5
2019	2,352	26	1.35	5,852	2.55	2.80	2.80	30.9
2020	2,492	26	1.35	5,992	2.55	2.80	2.80	34.5
2021	2,065	26	0.00	3,192	0.00	0.00	0.00	34.2

Note: In 2021, Student Breakfast and Lunch was free due to COVID waivers from USDA
Source: School Nutrition

Roanoke County Public Schools
Capital Asset Statistics
Last Ten Fiscal Years

Table 24
Unaudited

School / Statistic	2012	2013	2014	2015	2016 (1)	2017	2018	2019	2020	2021
Back Creek Elementary (1937)										
Square feet	49,959	49,959	49,959	49,959	49,959	49,959	49,959	49,959	49,959	49,959
Capacity (student)	386	386	386	386	349	349	349	349	349	349
Enrollment	303	318	287	303	325	289	295	298	289	251
Bonsack Elementary (1998)										
Square feet	70,317	70,317	70,317	70,317	70,317	70,317	70,317	70,317	70,317	70,317
Capacity (student)	572	572	572	572	428	428	428	428	428	428
Enrollment	418	418	392	399	389	374	346	353	342	336
Burlington Elementary (1939)										
Square feet	76,324	76,324	76,324	76,324	76,324	76,324	76,324	76,324	76,324	76,324
Capacity (student)	473	473	473	473	525	525	525	525	525	525
Enrollment	422	420	420	427	455	413	424	424	425	420
Cave Spring Elementary (1961)										
Square feet	65,711	65,711	65,711	65,711	65,711	65,711	65,711	65,711	65,711	65,711
Capacity (student)	600	600	600	600	501	501	501	501	501	501
Enrollment	472	459	452	466	494	473	473	493	494	476
Clearbrook Elementary (1938)										
Square feet	44,020	44,020	44,020	44,020	44,020	44,020	44,020	44,020	44,020	44,020
Capacity (student)	294	294	294	294	354	354	354	354	354	354
Enrollment	272	297	319	334	359	326	338	315	331	314
Fort Lewis Elementary (1928)										
Square feet	33,913	33,913	33,913	33,913	33,913	33,913	33,913	33,913	33,913	33,913
Capacity (student)	235	235	235	235	252	252	252	252	252	252
Enrollment	223	229	220	221	241	224	241	247	241	235

(Continued)

Roanoke County Public Schools
Capital Asset Statistics
Last Ten Fiscal Years

Table 24
Unaudited

School / Statistic	2012	2013	2014	2015	2016 (1)	2017	2018	2019	2020	2021
Glen Cove Elementary (1971)										
Square feet	61,612	61,612	61,612	61,612	61,612	61,612	61,612	61,612	61,612	61,612
Capacity (student)	516	516	516	516	470	470	470	470	470	470
Enrollment	423	430	443	429	446	446	458	453	420	391
Glenvar Elementary (1959)										
Square feet	58,130	58,130	58,130	58,130	58,130	58,130	58,130	58,130	58,130	58,130
Capacity (student)	446	446	446	446	420	420	420	420	420	420
Enrollment	365	351	363	359	403	357	359	358	335	320
Green Valley Elementary (1964)										
Square feet	70,376	70,376	70,376	70,376	70,376	70,376	70,376	70,376	70,376	70,376
Capacity (student)	600	600	600	600	517	517	517	517	517	517
Enrollment	383	409	418	458	518	497	513	521	527	506
Herman L. Horn Elementary (1961)										
Square feet	66,065	66,065	66,065	66,065	66,065	66,065	66,065	66,065	66,065	66,065
Capacity (student)	552	552	552	552	501	501	501	501	501	501
Enrollment	396	398	386	378	426	388	365	403	414	381
Mason's Cove Elementary (2012)										
Square feet	52,108	52,108	52,108	52,108	52,108	52,108	52,108	52,108	52,108	52,108
Capacity (student)	350	350	350	350	270	270	270	270	270	270
Enrollment	197	205	197	226	234	184	176	165	198	195
Mount Pleasant Elementary (1934)										
Square feet	64,073	64,073	64,073	64,073	64,073	64,073	64,073	64,073	64,073	64,073
Capacity (student)	403	403	403	403	412	412	412	412	412	412
Enrollment	330	307	323	326	344	295	295	311	284	252

(Continued)

Roanoke County Public Schools
Capital Asset Statistics
Last Ten Fiscal Years

Table 24
Unaudited

School / Statistic	2012	2013	2014	2015	2016 (1)	2017	2018	2019	2020	2021
Mountain View Elementary (1959)										
Square feet	69,734	69,734	69,734	69,734	69,734	69,734	69,734	69,734	69,734	69,734
Capacity (student)	584	584	584	584	483	483	483	483	483	483
Enrollment	444	430	389	379	376	349	344	317	302	280
Oak Grove Elementary (1959)										
Square feet	74,037	74,037	74,037	74,037	74,037	74,037	74,037	74,037	74,037	74,037
Capacity (student)	564	564	564	564	467	467	467	467	467	467
Enrollment	479	446	434	423	458	418	392	394	397	374
Penn Forest Elementary (1972)										
Square feet	66,375	66,375	66,375	66,375	66,375	66,375	66,375	66,375	66,375	66,375
Capacity (student)	516	516	516	516	504	504	504	504	504	504
Enrollment	472	463	456	449	462	447	456	454	430	417
W.E. Cundiff Elementary (1972)										
Square feet	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747
Capacity (student)	512	512	512	512	585	585	585	585	585	585
Enrollment	456	455	497	515	533	516	492	480	475	463
Cave Spring Middle (2013)										
Square feet	85,130	132,265	132,265	132,265	132,265	132,265	132,265	132,265	132,265	132,265
Capacity (student)	675	900	900	900	952	952	952	952	952	952
Enrollment	671	716	728	746	775	754	760	757	778	753
Glenvar Middle (1996)										
Square feet	101,595	101,595	101,595	101,595	101,595	101,595	101,595	101,595	101,595	101,595
Capacity (student)	606	606	606	606	619	619	619	619	619	619
Enrollment	409	402	403	431	442	440	434	457	444	449

(Continued)

Roanoke County Public Schools
Capital Asset Statistics
Last Ten Fiscal Years

Table 24
Unaudited

School / Statistic	2012	2013	2014	2015	2016 (1)	2017	2018	2019	2020	2021
Hidden Valley Middle (1972)										
Square feet	120,454	120,454	120,454	120,454	120,454	120,454	120,454	120,454	120,454	120,454
Capacity (student)	938	938	938	938	952	952	952	952	952	952
Enrollment	768	653	653	597	601	576	592	600	597	587
Northside Middle (1970)										
Square feet	163,527	163,527	163,527	163,527	163,527	163,527	163,527	163,527	163,527	163,527
Capacity (student)	806	806	806	806	993	993	993	993	993	993
Enrollment	719	750	745	721	681	653	662	703	697	656
William Byrd Middle (1988)										
Square feet	153,412	153,412	153,412	153,412	153,412	153,412	153,412	153,412	153,412	153,412
Capacity (student)	887	887	887	887	938	938	938	938	938	938
Enrollment	922	856	821	801	797	806	832	805	854	820
Cave Spring High (2021)										
Square feet	156,756	156,756	156,756	156,756	156,756	156,756	156,756	156,756	156,756	175,645
Capacity (student)	1,015	1,015	1,015	1,015	1,190	1,190	1,190	1,190	1,190	1,190
Enrollment	856	887	947	983	1,012	1,032	1,013	991	982	984
Glenvar High (2016)										
Square feet	120,914	120,914	120,914	120,914	148,987	148,987	148,987	148,987	148,987	148,987
Capacity (student)	675	675	675	675	650	650	755	755	755	755
Enrollment	592	568	557	549	554	548	584	571	638	616
Hidden Valley High (2002)										
Square feet	201,020	201,020	201,020	201,020	201,020	201,020	201,020	201,020	201,020	201,020
Capacity (student)	972	972	972	972	1,251	1,251	1,251	1,251	1,251	1,251
Enrollment	1,060	999	1,014	1,007	949	901	876	815	813	770

(Continued)

Roanoke County Public Schools
Capital Asset Statistics
Last Ten Fiscal Years

Table 24
Unaudited

School / Statistic	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
					(1)					
Northside High (1961)										
Square feet	160,636	160,636	160,636	160,636	160,636	160,636	160,636	160,636	160,636	160,636
Capacity (student)	1,100	1,100	1,100	1,100	1,217	1,217	1,217	1,217	1,217	1,217
Enrollment	989	993	967	1,004	1,022	990	990	893	894	877
William Byrd High (1969)										
Square feet	186,923	186,923	186,923	186,923	186,923	186,923	186,923	186,923	186,923	186,923
Capacity (student)	1,400	1,400	1,400	1,400	1,107	1,107	1,107	1,107	1,107	1,107
Enrollment	1,100	1,158	1,142	1,131	1,133	1,061	1,043	1,054	1,081	1,059
Burton Center for Arts and Technology (1962)										
Square feet	86,995	86,995	86,995	86,995	86,995	86,995	86,995	86,995	86,995	86,995
Administration Building (1972)										
Square feet	52,373	52,373	52,373	52,373	52,373	52,373	52,373	52,373	52,373	52,373
Warehouse (2006)										
Square feet	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Maintenance (1967)										
Square feet	18,308	18,308	18,308	18,308	18,308	18,308	18,308	18,308	18,308	18,308
Bus Garage (1946)										
Square feet	17,074	17,074	17,074	17,074	17,074	17,074	17,074	17,074	17,074	17,074

Sources: Department of Administration and Department of Facilities and Operations.

Notes:
The year of original construction or major replacement is shown in parentheses.
Increases in square footage and capacity are the result of renovations and additions.
The enrollment counts for May are used for comparison purposes in this table.
(1) In fiscal year 2016, the student capacity was updated from an independent facility study conducted by Perkins & Will. The Glenvar High School student capacity was updated after the completion of construction with information provided by the Roanoke County Public Schools' Facilities and Operations Department.


ROANOKE COUNTY PUBLIC SCHOOLS
Opportunity Ready

Compliance Section




Learning Culture
Balance
School Climate
Support Services
Professional Growth
Citizenship
Communication
Collaboration
Critical Thinking
Creativity
DEEPER LEARNING
ROANOKE COUNTY PUBLIC SCHOOLS

BROWNEDWARDS
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Members of the School Board
County of Roanoke, Virginia
Roanoke, Virginia

We have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Roanoke County Public Schools (the "School Division"), a component unit of Roanoke County, Virginia, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School Division's basic financial statements, and have issued our report thereon dated November 11, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School Division's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Division's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Division's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Division's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Division's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Division's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
November 11, 2021

Roanoke County Public Schools
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Granting Agency/Recipient State Agency/ Grant Program	Federal Number	Pass-Through Number	Subtotals	Total Federal Expenditures
DEPARTMENT OF AGRICULTURE				
School Breakfast Program CARES	10.553	202020N85034	$ 6,469	$ 6,469
National School Lunch Program CARES	10.555	202020N85034	22,056	
National School Lunch Program - Commodities	10.555		366,211	388,267
Summer Food Service Program for Children CARES	10.559	202020N85034	517,264	
Summer Food Service Program for Children	10.559	202120N11994	1,040,815	
Summer Food Service Program for Children	10.559	202121N10994	257,659	
Summer Food Service Program for Children	10.559	202121N11994	1,880,970	
Summer Food Service Program for Children Commodities	10.559	202121N11994	4,042	3,700,750
			Child Nutrition Cluster	**4,095,486**
*Schools and Roads - Grants to States	10.665		2,365	2,365
			Forest Service Schools and Roads Cluster	**2,365**
DEPARTMENT OF JUSTICE				
*STOP School Violence	16.839		23,655	23,655
DEPARTMENT OF TREASURY				
Coronavirus Relief Fund (County of Roanoke)	21.019		1,804,222	
Coronavirus Relief Fund (Department of Education)	21.019		2,349,898	4,154,120
DEPARTMENT OF EDUCATION				
ESEA - Title I Part A - Improving Basic Programs				
2018 Title I - Local Education Agency	84.010	S010A180046	117,688	
2019 Title I - Local Education Agency	84.010	S010A190046	227,223	
2020 Title I - Local Education Agency	84.010	S010A200046	1,019,623	1,364,534
Perkins CTE Title I - Vocational Education Basic Grant				
2018 Perkins CTE Secondary Program	84.048	V048A180046	3,520	
2019 Perkins CTE Secondary Program	84.048	V048A190046	25,452	
2020 Perkins CTE Secondary Program	84.048	V048A200046	$ 153,114	$ 182,086

*Direct aid for public education

(Continued)

See accompanying notes to schedule of expenditures of federal awards.
See accompanying independent auditors' report.

Roanoke County Public Schools
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Granting Agency/Recipient State Agency/ Grant Program	Federal Number	Pass-Through Number	Subtotals	Total Federal Expenditures
DEPARTMENT OF EDUCATION				(Continued)
ESEA - Title II Part A - Improving Teacher Quality				
2018 Title II - Part A	84.367	S367A180044	$ 21,908	
2019 Title II - Part A	84.367	S367A190044	162,264	
2020 Title II - Part A	84.367	S367A200044	3,451	$ 187,623
ESEA - Title III Part A - Language Acquisition State Grant				
2018 Language Acquisition State Grant	84.365	S365A180046	1,284	
2019 Immigrant & Youth State Grant	84.365	S365A190046	2,229	
2019 Language Acquisition State Grant	84.365	S365A190046	23,195	
2020 Immigrant & Youth State Grant	84.365	S365A200046	4,008	
2020 Language Acquisition State Grant	84.365	S365A200046	14,006	44,722
ESEA - Title IV - Student Support and Academic Enrichment				
2018 Title IV Part A LEA	84.424	S424A180048	22,626	
2019 Title IV Part A LEA	84.424	S424A190048	52,464	
2020 Title IV Part A LEA	84.424	S424A200048	7,925	83,015
IDEA - Part B Section 611 - Special Education				
2018 Instructional Support Tech Asst	84.027	H027A180107	7,500	
2019 IDEA 611 Flow-through	84.027	H027A190107	526,914	
2020 IDEA 611 Flow-through	84.027	H027A200107	2,303,187	
2020 Instructional Support Tech Asst	84.027	H027A200107	2,500	2,840,101
IDEA - Part B Section 619 - Special Education Preschool				
2019 Preschool Handicapped Allocation	84.173	H173A190112	21,755	
2020 Preschool Handicapped Allocation	84.173	H173A200112	47,578	69,333
			Special Education Cluster (IDEA)	**2,909,434**
Education Stabilization Fund CARES Act				
Elementary and Secondary School Emergency Relief (ESSER)	84.425D	S425D200008	1,039,455	
Governor's Emergency Education Relief	84.425C	S425C200042	133,655	
ESSER State Set-Aside Special Education Supports	84.425D	S425D200008	63,248	
ESSER State Set-Aside Cleaning Supplies	84.425D	S425D200008	26,586	
ESSER State Set-Aside Facilities Upgrade	84.425D	S425D200008	34,157	1,297,101
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act				
Elementary and Secondary School Emergency Relief (ESSER) II	84.425D	S425D210008	$ 1,938,305	$ 1,938,305

*Direct aid for public education

(Continued)

See accompanying notes to schedule of expenditures of federal awards.
See accompanying independent auditors' report.

Roanoke County Public Schools
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Granting Agency/Recipient State Agency/ Grant Program	Federal Number	Pass-Through Number	Subtotals	Total Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES				(Continued)
*Provider Relief Fund	93.498		$ 118	$ 118
The United Way				
Federal Preschool Development Grant Birth-5	93.434		11,967	
Federal Preschool Development Grant Birth-5	93.434		4,658	16,625
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Centers for Medicare and Medicaid Services				
*Medical Assistance Program-Medicaid Reimbursements	93.778		185,897	
*Medical Assistance Program-Medicaid Admin Claiming	93.778		45,702	
*Medical Assistance Program-Medicaid Cost Report	93.778		209,903	441,502
			Medicaid Cluster	**441,502**
			$ 16,740,691	$ 16,740,691

*Direct aid for public education

See accompanying notes to schedule of expenditures of federal awards.
See accompanying independent auditors' report.

Roanoke County Public Schools
Notes to Schedule of Expenditures of Federal Awards
June 30, 2021

1. Basis of Accounting

Federal Programs are accounted for on the modified accrual basis of accounting.

2. Reporting Entity

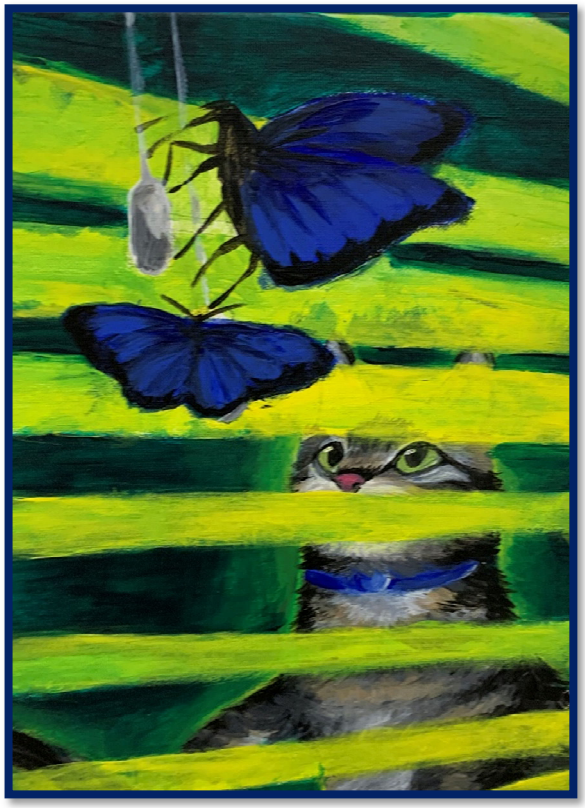
The Schedule of Expenditures of Federal Awards includes all Federal grants awarded to Roanoke County Public Schools (School Division).

3. In-Kind Contributions

The School Division received commodities at the fair market value of $370,253 from the U.S. Department of Agriculture during fiscal year 2021. These in-kind contributions are included in the basic financial statements.

4. Indirect Costs

For fiscal year 2021, the School Division adopted the Department of Education methodology for calculating the Local Educational Agency indirect costs. The restricted rate is used each year to calculate indirect costs for Federal Programs. The 10% de minimis rate was not utilized.




ROANOKE COUNTY PUBLIC SCHOOLS
Opportunity Ready



Finance Department
Roanoke County Public Schools
5937 Cove Road
Roanoke, Virginia 24019
www.rcps.us

Roanoke County Public Schools does not discriminate with regard to race, color, age, national origin, sex, or handicapping condition in an educational and/or employment policy or practice. Questions and/or complaints should be addressed to the Executive Director of Administration (Title IX Coordinator) or the Director of Pupil Personnel Services (504 Coordinator) at (540) 562-3700.