



2020-2021
ANNUAL BUDGET
GASTON COUNTY BOARD OF EDUCATION

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2020-2021
ANNUAL BUDGET
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INTRODUCTORY STATEMENT

The purpose of the budget is to provide support for the Vision, Mission and Goals of the Gaston County Board of Education (BOE) which are detailed below:

Vision – The vision of Gaston County Schools is to inspire success and a lifetime of learning.

Mission Statement – Through outstanding employees and community partners, Gaston County Schools (GCS) provides innovative educational opportunities for all students in a safe and nurturing learning environment.

Priorities and Goals:

- **College and Career Ready**
Every student will graduate prepared for college, the workforce, and other life-enhancing opportunities.
- **Healthy, Safe, and Responsible Schools**
Every student has the opportunity to learn in a safe school environment.
- **Innovation**
Every employee uses innovative practices to serve all students, parents, and other stakeholders.
- **Qualified Workforce**
Every employee is qualified and committed to the education of all children.

The cost of public education in North Carolina is primarily financed by the State which establishes minimum standards and programs. Local funds, which are appropriated by the Gaston County Board of County Commissioners (BOCC), supplement these basic programs and provide capital funds for the public school system. The BOE has no tax levying or borrowing authority and is required to maintain accounting and budgetary records in a uniform State format.

The current expense budget represents the operational costs for the school system for the fiscal year ending June 30, 2021. It includes anticipated revenues from State, County and Federal sources. The capital outlay budget provides funding for the construction and renovation of new and existing schools and major maintenance items such as roofing, replacement of heating and air units, etc. The Child Nutrition budget provides for the operations of a cafeteria in each school. Revenues are realized through food sales and grants from State and Federal sources.

During the budgetary process we entered into a global pandemic that impacted our normal operations and our communication methods. We encountered restrictions on in person meetings, a transition of working in the office to working at home and a move from in person school instruction to online learning for our students. While these actions impacted our budgetary process, we continued to work toward preparing a budget that fit the needs of our students. We solicited funding priorities from various

stakeholders including parents, students, teachers, principals, assistant principals, senior leadership and community leaders. This information was reviewed and discussed by the BOE at their January 2020 Strategic Planning Retreat and was used to determine the funding priorities for the current year. After the BOE Retreat, the Superintendent received additional budgetary input from Senior Leadership and departmental Fund Managers. The Superintendent's Budget Request was then developed and presented to the BOE in March. The BOE approved the GCS Budget Request in April and then submitted the BOCC by May 15th as required by the North Carolina School Budget and Fiscal Control Act. The budget resolution conforms to the uniform budget format established by the State Board of Education and is bound by the directions and limitations cited in North Carolina General Statute 115C-432

BUDGET CALENDAR

January 2020

- School funding needs survey was sent to Stakeholders
- GCS Fund Managers submit budget requests to the Finance Department
- Board of Education receives the results of the school funding needs survey at their Board Retreat

February 2020

- The Finance Department directs budget discussions with GCS Fund Managers and Directors
- Cabinet reviews and discusses budget needs

March 2020

- Superintendent develops a budget request based on input from Senior Leadership and Fund Managers
- Budget discussion with the Board of Education

April 2020

- Adoption of 2020-21 Gaston County Schools Budget Request

May 2020

- 2020-2021 GCS Budget Request delivered to the Gaston County BOCC

June 2020

- Gaston County BOCC adopts a County budget ordinance and notifies the BOE of local budget allocation
- Board of Education adopts 2020-2021 GCS Interim Budget

September 2020

- Board of Education adopts 2020-2021 GCS Budget Resolution

BUDGET DEFINITIONS

For budgeting and accounting purposes, public education expenditures are classified into five purposes or functions as follows:

5000 Instructional Services

6000 System-Wide Support Services

7000 Ancillary Services

8000 Non-Programmed Charges

9000 Capital Outlay

Purpose means the reason for which something exists or is used. It includes the activities or actions that are performed to accomplish the objectives of a Local Education Agency (LEA). The four digit purpose code and the respective definitions are determined by the North Carolina Department of Public Instruction (DPI).

Instructional Services (5000)

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities (athletics, arts, etc.). It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as

contracted instructional services, instructional supplies, materials and equipment, professional development, and any other costs related to direct instruction of students. Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

System-Wide Support Services (6000)

System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other costs related to the system-wide support for the school-based programs of the school system.

Costs of activities involved in developing and administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

Ancillary Services (7000)

Ancillary services are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services and nutrition services provided by the school system.

Non-Programmed Charges (8000)

Non-Programmed charges are outgoing payments made to charter schools or other LEAs or other administrative units in the State or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

Capital Outlay (9000)

Capital outlay includes expenditures for acquiring fixed assets, including land or existing buildings, new construction, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. It does not include any costs which may be coded to one or more specific purpose functions.

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
July 1, 2020 - June 30, 2021

BE IT RESOLVED by the Board of Education of the Gaston County Schools Administrative Unit:

Section 1: The following amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 117,950,546
Special Population Services	22,584,263
Alternative Programs and Services	7,241,918
School Leadership Services	11,225,943
School-Based Support Services	14,056,752

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	889,082
Special Population Support and Development Services	169,039
Alternative Programs and Services Support	48,988
Technology Support Services	161,991
Operational Support Services	12,916,396
Financial and Human Resource Services	1,883,015
Accountability Services	108,536
System-Wide Pupil Support Services	154,973
Policy, Leadership and Public Relation Services	929,911

ANCILLIARY SERVICES

Nutrition Services	1,903,353
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TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION

\$ 192,224,705

Section 2: The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

TOTAL STATE PUBLIC SCHOOL FUND

\$ 192,224,705

Section 3: The following amounts are hereby appropriated for the operation of the school administrative unit in the **Local General Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 13,807,603
Special Population Services	1,638,313
Alternative Programs and Services	276,050
School Leadership Services	6,869,424
Co-Curricular Services	1,711,098
School-Based Support Services	1,952,226

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	633,343
Special Population Support and Development Services	179,492
Alternative Programs and Services Support	31,166
Technology Support Services	2,663,344
Operational Support Services	12,638,592
Financial and Human Resource Services	1,738,109
Accountability Services	522,091
System-Wide Pupil Support Services	482,883
Policy, Leadership and Public Relation Services	1,417,826

ANCILLIARY SERVICES

Community Services	144
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NON-PROGRAMMED CHARGES

Payments to Other Governmental Units - Charter Schools	4,000,000
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TOTAL LOCAL GENERAL FUND APPROPRIATION

\$ 50,561,704

Section 4: The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

County Appropriation	\$ 49,811,704
Fines, Forfeitures and Interest	750,000

TOTAL LOCAL GENERAL FUND REVENUE

\$ 50,561,704

Section 5: The following amounts are hereby appropriated for the operation of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 432,853
Alternative Programs and Services	360,643
School-Based Support Services	64,532

SYSTEM-WIDE SUPPORT SERVICES

Special Population Support and Development Services	9,514
Accountability Services	11,281

NON-PROGRAMMED CHARGES

Nutrition Services	27,445
Payments to Other Governmental Units - Indirect Costs	31,523

TOTAL FEDERAL GRANTS FUND APPROPRIATION

\$ 937,792

Section 6: The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

TOTAL FEDERAL GRANTS FUND REVENUE

\$ 937,792

Section 7: The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

CAPITAL OUTLAY

Operational Support Services	\$ 1,527,182
Capital Outlay	37,734,598
TOTAL CAPITAL OUTLAY FUND APPROPRIATION	\$ 39,261,780

Section 8: The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2020 and ending June, 30, 2021:

OTHER SOURCES

Other (DPI bus purchase, bond interest, sales tax withheld, etc.)	\$ 6,969,176
County Bond Proceeds (including carryover)	31,065,604
County Capital Appropriation	1,227,000
TOTAL CAPITAL OUTLAY FUND REVENUE	\$ 39,261,780

Section 9: The following amounts are hereby appropriated for the operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

ANCILLIARY SERVICES

Nutrition Services	\$ 20,877,500
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TOTAL CHILD NUTRITION FUND APPROPRIATION	\$ 20,877,500
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Section 10: The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Local and Other Revenues	\$ 4,774,500
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Federal Allocation	16,103,000
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TOTAL CHILD NUTRITION FUND REVENUE	\$ 20,877,500
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Section 11: The following amounts are hereby appropriated for the operation of the school administrative unit in the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

INSTRUCTIONAL SERVICES

Alternative Programs and Services	\$ 5,519,871
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SYSTEM-WIDE SUPPORT SERVICES

Alternative Programs and Services Support	127,790
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TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION	<u><u>\$ 5,647,661</u></u>
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Section 12: The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

TOTAL OTHER SPECIAL REVENUE FUND REVENUE	<u><u>\$ 5,647,661</u></u>
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TOTAL ALL FUNDS	<u><u>\$ 309,511,142</u></u>
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Section 13: All appropriations shall be paid firstly from revenues restricted as to use, and secondly from general unrestricted revenues.

Section 14: All unpaid encumbrances at June 30, 2020 are hereby reappropriated and are to be added to this approved budget.

Section 15: The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- a. Proposed expenditures from State, Federal, or other revenue sources may be amended upon receipt of information altering the anticipated revenues. A report of such budget amendments shall be made to the Board of Education on a monthly basis.
- b. Allocations may be transferred within a function without limitation.
- c. Transfers between functions may be made without limitation, with a report of such transfers made to the Board of Education on a monthly basis.
- d. The Superintendent may not transfer any amounts between funds.
- e. The threshold for capitalizing fixed assets is \$5,000 and at least a three-year useful life.

Section 16: Copies of the Budget Resolution shall be immediately furnished to the Superintendent and School Finance Officer for direction in carrying out their duties.

Adopted this 21st day of September, 2020

Signed

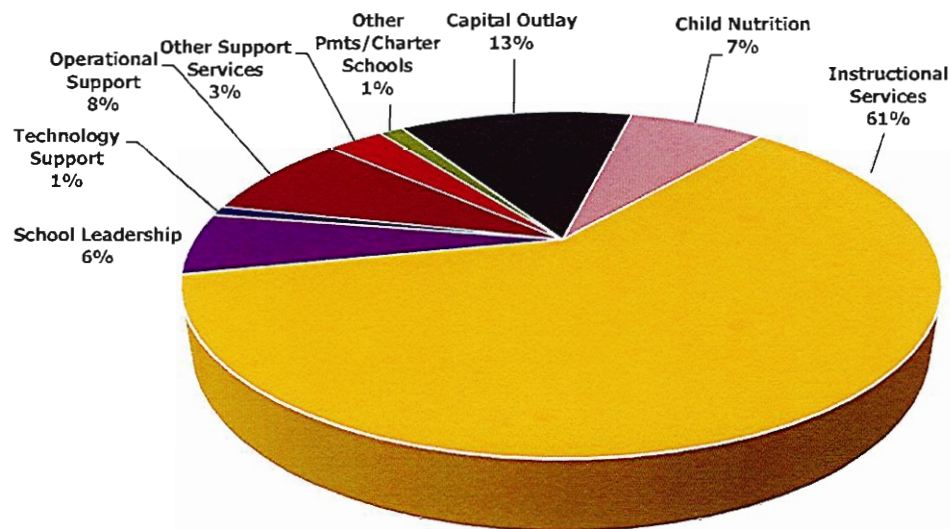
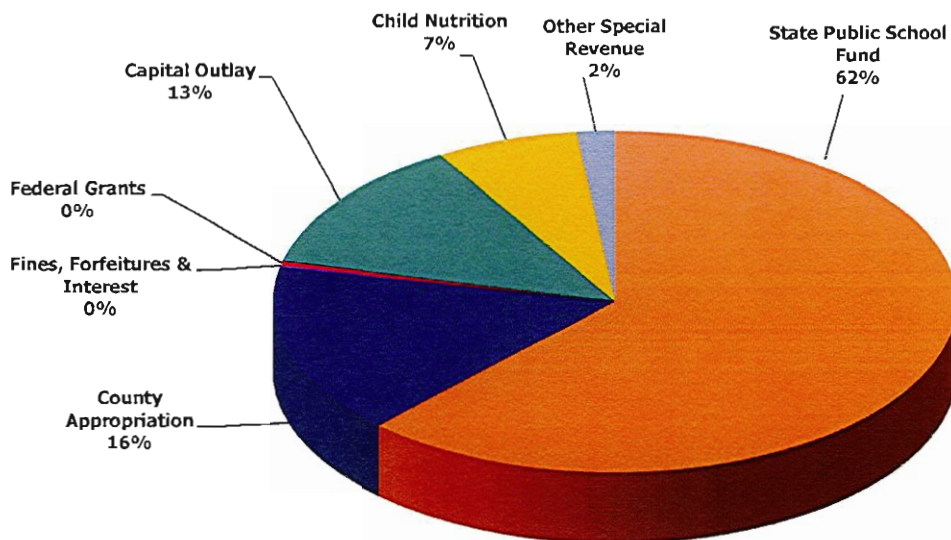
D. Brent Moore, Chairman

W. Jeffrey Booker Ed.D, Superintendent

GASTON COUNTY SCHOOLS REVENUE AND EXPENSE SUMMARY GRAPHS

SOURCES OF REVENUE

State Public School Fund	\$	192,224,705
County Appropriation		49,811,704
Fines, Forfeitures & Interest		750,000
Federal Grants		937,792
Capital Outlay		39,261,780
Child Nutrition		20,877,500
Other Special Revenue		5,647,661
TOTAL	\$	309,511,142



BUDGETED EXPENDITURES

Instructional Services	\$	187,596,668
School Leadership		18,095,367
Technology Support		2,825,335
Operational Support		25,554,989
Other Support Services		9,337,182
Other Pmts/Charter Schools		4,031,523
Capital Outlay		39,261,780
Child Nutrition		22,808,299
TOTAL	\$	309,511,142

BUDGET COMPARISON REPORT

By Purpose Code

	PURPOSE CODE / DESCRIPTION	FY 2019-2020 ORIGINAL BUDGET	FY 2019-2020 AMENDMENTS AND TRANSFERS (1)	FY 2019-2020 REVISED BUDGET	FY 2020-2021 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	STATE FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ 116,049,412	\$ 1,668,409	\$ 117,717,821	\$ 117,950,546	\$ 232,725	0.20%
	Special Population Services	21,400,146	1,965,084	23,365,231	22,584,263	(780,967)	-3.34%
	Alternative Programs and Services	7,457,972	(3,469,543)	3,988,430	7,241,918	3,253,488	81.57%
	School Leadership Services	10,332,908	1,697,218	12,030,125	11,225,943	(804,182)	-6.68%
	Co-Curricular Services	-	162,535	162,535	-	(162,535)	-100.00%
	School-Based Support Services	12,589,603	4,206,237	16,795,840	14,056,752	(2,739,088)	-16.31%
6000	System-Wide Support Services						
	Support and Development Services	805,654	47,933	853,587	889,082	35,495	4.16%
	Special Population Support and Development	226,963	(41,705)	185,258	169,039	(16,220)	-8.76%
	Alternative Programs & Svcs Support	84,032	(35,316)	48,715	48,988	272	0.56%
	Technology Support Services	101,850	1,554,211	1,656,061	161,991	(1,494,070)	-90.22%
	Operational Support Services	12,059,116	2,919,391	14,978,507	12,916,396	(2,062,111)	-13.77%
	Financial & Human Resource Services	2,179,600	(204,711)	1,974,889	1,883,015	(91,874)	-4.65%
	Accountability Services	108,972	2,034	111,006	108,536	(2,471)	-2.23%
	System-Wide Pupil Support Services	77,699	75,209	152,907	154,973	2,066	1.35%
	Policy, Leadership and Communications	910,910	25,738	936,649	929,911	(6,738)	-0.72%
7000	Ancillary Services						
	Nutrition Services	53,277	2,295,927	2,349,205	1,903,353	(445,852)	-18.98%
8000	Non-Programmed Charges						
	Payments to Other Governmental Units	-	(18,897)	(18,897)	-	18,897	-100.00%
	TOTAL STATE FUND	\$ 184,438,114	\$ 12,849,755	\$ 197,287,868	\$ 192,224,705	\$ (5,063,163)	-2.57%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.

BUDGET COMPARISON REPORT

By Purpose Code

	PURPOSE CODE / DESCRIPTION	FY 2019-2020 ORIGINAL BUDGET	FY 2019-2020 AMENDMENTS AND TRANSFERS (1)	FY 2019-2020 REVISED BUDGET	FY 2020-2021 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	LOCAL FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ 14,191,834	\$ (727,575)	\$ 13,464,260	\$ 13,807,603	\$ 343,343	2.55%
	Special Population Services	1,512,827	634,601	2,147,429	1,638,313	(509,116)	-23.71%
	Alternative Programs and Services	207,030	7,892	214,922	276,050	61,128	28.44%
	School Leadership Services	6,993,345	(786,571)	6,206,774	6,869,424	662,650	10.68%
	Co-Curricular Services	1,614,199	(23,038)	1,591,161	1,711,098	119,937	7.54%
	School-Based Support Services	2,075,258	(366,743)	1,708,514	1,952,226	243,712	14.26%
6000	System-Wide Support Services						
	Support and Development Services	531,127	(37,618)	493,509	633,343	139,834	28.33%
	Special Population Support and Development	182,618	(16,023)	166,595	179,492	12,897	7.74%
	Alternative Programs and Svcs Support	148,794	(10,762)	138,032	31,166	(106,867)	-77.42%
	Technology Support Services	2,859,958	(354,889)	2,505,069	2,663,344	158,275	6.32%
	Operational Support Services	13,121,177	589,040	13,710,217	12,638,592	(1,071,625)	-7.82%
	Financial & Human Resource Services	1,634,272	885,293	2,519,565	1,738,109	(781,456)	-31.02%
	Accountability Services	410,175	29,816	439,991	522,091	82,101	18.66%
	System-Wide Pupil Support Services	515,158	(62,634)	452,524	482,883	30,358	6.71%
	Policy, Leadership and Communications	1,403,932	(122,962)	1,280,970	1,417,826	136,856	10.68%
	Community Services	-	133	133	144	11	8.45%
7000	Ancillary Services						
	Nutrition Services	-	19,785	19,785	-	(19,785)	-100.00%
8000	Non-Programmed Charges						
	Payments to Charter Schools	3,660,000	342,864	4,002,864	4,000,000	(2,864)	-0.07%
	TOTAL LOCAL FUND	\$ 51,061,704	\$ 609	\$ 51,062,313	\$ 50,561,704	\$ (500,609)	-0.98%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.

BUDGET COMPARISON REPORT

By Purpose Code

	PURPOSE CODE / DESCRIPTION	FY 2019-2020 ORIGINAL BUDGET	FY 2019-2020 AMENDMENTS AND TRANSFERS (1)	FY 2019-2020 REVISED BUDGET	FY 2020-2021 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	FEDERAL FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ 489,143	\$ 976,675	\$ 1,465,818	\$ 432,853	\$ (1,032,966)	-70.47%
	Special Population Services	6,200,785	1,066,612	7,267,397	-	(7,267,397)	-100.00%
	Alternative Programs and Services	9,846,702	1,461,022	11,307,725	360,643	(10,947,081)	-96.81%
	School Leadership Services	-	391,515	391,515	-	(391,515)	-100.00%
	School-Based Support Services	404,784	2,585,143	2,989,928	64,532	(2,925,395)	-97.84%
6000	System-Wide Support Services						
	Support and Development Services	900,210	(42,539)	857,671	-	(857,671)	-100.00%
	Special Population Support and Development	777,741	(282,649)	495,092	9,514	(485,578)	-98.08%
	Alternative Programs and Services Support	479,055	(202,277)	276,778	-	(276,778)	-100.00%
	Technology Support Services	-	-	-	-	-	NA
	Operational Support Services	-	3,497,322	3,497,322	-	(3,497,322)	-100.00%
	Financial & Human Resource Services	210,191	(48,024)	162,167	-	(162,167)	-100.00%
	Accountability Services	-	13,637	13,637	11,281	(2,357)	-17.28%
	Policy, Leadership and Communications	108,827	106,673	215,500	-	(215,500)	-100.00%
7000	Ancillary Services						
	Nutrition Services	-	277,446	277,446	27,445	(250,001)	-90.11%
8000	Non-Programmed Charges						
	Payments to Other Government Units	509,100	33,035	542,135	31,523	(510,612)	-94.19%
	Unbudgeted Federal Grant Funds	-	528,533	528,533	-	(528,533)	NA
	TOTAL FEDERAL FUND	\$ 19,926,539	\$ 10,362,125	\$ 30,288,664	\$ 937,792	\$ (29,350,872)	-96.90%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.

BUDGET COMPARISON REPORT

By Purpose Code

	PURPOSE CODE / DESCRIPTION	<u>FY 2019-2020</u> ORIGINAL BUDGET	<u>FY 2019-2020</u> AMENDMENTS AND TRANSFERS (1)	<u>FY 2019-2020</u> REVISED BUDGET	<u>FY 2020-2021</u> ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	CAPITAL FUND						
6000	System-Wide Support Services						
	Operational Support Services	\$ 709,000	\$ 818,182	\$ 1,527,182	\$ 1,527,182	\$ -	0.00%
9000	Capital Outlay						
	Capital Outlay	28,420,713	35,405,808	63,826,521	37,734,598	(26,091,923)	-40.88%
	TOTAL CAPITAL FUND	\$ 29,129,713	\$ 36,223,990	\$ 65,353,703	\$ 39,261,780	\$ (26,091,923)	-39.92%
	CHILD NUTRITION FUND						
7000	Ancillary Services						
	Nutrition Services	\$ 19,929,500	\$ (1,828)	\$ 19,927,672	\$ 20,877,500	\$ 949,828	4.77%
	TOTAL CHILD NUTRITION FUND	\$ 19,929,500	\$ (1,828)	\$ 19,927,672	\$ 20,877,500	\$ 949,828	4.77%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.

BUDGET COMPARISON REPORT

By Purpose Code

	PURPOSE CODE / DESCRIPTION	FY 2019-2020 ORIGINAL BUDGET	FY 2019-2020 AMENDMENTS AND TRANSFERS (1)	FY 2019-2020 REVISED BUDGET	FY 2020-2021 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	OTHER SPECIAL REVENUE FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ -	\$ 1,065,169	\$ 1,065,169	\$ -	\$ (1,065,169)	-100.00%
	Special Population Services	-	856,857	856,857	-	(856,857)	-100.00%
	Alternative Programs and Services	5,167,917	405,545	5,573,462	5,519,871	(53,591)	-0.96%
	School Leadership Services	-	211	211	-	(211)	-100.00%
	School-Based Support Services	-	1,372,746	1,372,746	-	(1,372,746)	-100.00%
	Co-Curricular Services	-	(2,302)	(2,302)	-	2,302	-100.00%
6000	System-Wide Support Services						
	Support and Development Services	-	221,636	221,636	-	(221,636)	-100.00%
	Special Population Support	-	10,022	10,022	-	(10,022)	-100.00%
	Alternative Programs and Services Support	163,820	73,730	237,550	127,790	(109,760)	-46.20%
	Operational Support Services	-	934,610	934,610	-	(934,610)	-100.00%
	Financial & Human Resource Services	-	3,265,004	3,265,004	-	(3,265,004)	-100.00%
	System-Wide Pupil Support Services	-	50,861	50,861	-	(50,861)	-100.00%
	Policy, Leadership and Communications	-	2,228	2,228	-	(2,228)	-100.00%
	Community Services	-	33,007	33,007	-	(33,007)	-100.00%
	Payments to Other Government Units	-	48,520	48,520	-	(48,520)	-100.00%
7000	Ancillary Services						
	Nutrition Services	-	71	71	-	(71)	-100.00%
9000	Capital Outlay						
	Nutrition Services	-	5,000	5,000	-	(5,000)	-100.00%
		-	-	-	-	-	#DIV/0!
8000	Non-Programmed Charges						
	Payments to Other Government Units	-	-	-	-	-	#DIV/0!
	TOTAL OTHER SPECIAL REV. FUND	\$ 5,331,737	\$ 8,342,915	\$ 13,674,652	\$ 5,647,661	\$ (8,026,991)	-58.70%
	TOTAL ALL FUNDS	309,817,307	\$ 67,777,565	\$ 377,594,872	\$ 309,511,142	\$ (68,083,730)	-18.03%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.