



2021-22
ANNUAL BUDGET
GASTON COUNTY BOARD OF EDUCATION

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Gastonia, NC 28053**

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2021-2022
ANNUAL BUDGET
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INTRODUCTORY STATEMENT

The purpose of the budget is to provide support for the Vision, Mission, Priorities 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 current budget represents the operational costs for the school system for the fiscal year ending June 30, 2022. It includes anticipated revenues from State, County and Federal sources. 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. GCS also receives Federal funding and grant proceeds for specific programs and initiatives. 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 conditioning units, etc. The Child Nutrition budget provides for the operations of a cafeteria in each school. Revenues for Child Nutrition are realized through food sales and grants from State and Federal sources. The BOE has no tax levying or borrowing authority and is required to maintain accounting and budgetary records in a uniform State format. 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.

During the budgetary process we were in a global pandemic that impacted our normal operations and our communication methods. We encountered restrictions on in person meetings and training sessions, increased numbers of quarantined employees and a labor shortage for all positions. While these actions impacted our budgetary process, we continued to work toward preparing a budget that fits 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 2021 Strategic Planning Retreat and was used to determine the funding priorities for the current year. These priorities include the following:

- Transition from a hybrid AA/BB day model back to a five-day a week in-person student learning model;
- To continue to offer a high quality remote learning option for students and teachers;
- To ensure that all students have access to a mobile device and internet access;
- Increase custodial allotments to keep our facilities clean and disinfected to reduce the spread of viruses;
- Improve pay rates for our classified and certified employees;
- Increase our local teacher supplement;
- Increase student support personnel in our schools (nurses, dedicated subs, etc.);
- Provide multiple opportunities and strategies to reduce student learning loss caused by the pandemic;
- Increase the number of teacher allotments at each school to reduce class size; and
- Provide supplies and materials needed to reduce the spread of viruses (masks, hand sanitizer, etc.).

BUDGET CALENDAR

January	May
<ul style="list-style-type: none"> • School funding needs survey received from 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 	<ul style="list-style-type: none"> • 2021-2022 GCS Budget Request delivered to the Gaston County BOCC • Gaston County BOCC adopts a County budget ordinance and notifies the BOE of local budget allocation
February	June
<ul style="list-style-type: none"> • The Finance Department directs budget discussions with GCS Fund Managers and Directors • Cabinet reviews and discusses budget needs 	<ul style="list-style-type: none"> • Board of Education adopts 2021-2022 GCS Interim Budget
March	November
<ul style="list-style-type: none"> • Superintendent develops a budget request based on input from Senior Leadership and Fund Managers • Budget discussion with the Board of Education 	<ul style="list-style-type: none"> • State approves comprehensive biennial budget for fiscal years 2021-22 and 2022-23
April	December
<ul style="list-style-type: none"> • Adoption of 2021-22 Gaston County Schools Budget Request 	<ul style="list-style-type: none"> • Board of Education adopts 2021-2022 GCS Budget Resolution

BUDGET DEFINITIONS

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

- 50000 Instructional Services
- 60000 System-Wide Support Services
- 70000 Ancillary Services
- 80000 Non-Programmed Charges
- 90000 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 five digit purpose code and the respective definitions are determined by the North Carolina Department of Public Instruction (DPI).

Instructional Services (50000)

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 (60000)

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 (70000)

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 (80000)

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 (90000)

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, 2021 - June 30, 2022**

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, 2021 and ending June 30, 2022:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 123,549,133
Special Population Services	23,142,095
Alternative Programs and Services	7,924,648
School Leadership Services	11,532,715
School-Based Support Services	13,200,610

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	660,465
Special Population Support and Development Services	349,790
Alternative Programs and Services Support	124,504
Technology Support Services	681,061
Operational Support Services	13,352,791
Financial and Human Resource Services	1,845,269
Accountability Services	110,115
System-Wide Pupil Support Services	157,140
Policy, Leadership and Public Relation Services	998,578

ANCILLIARY SERVICES

Nutrition Services	196,247
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TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION

\$ 197,825,161

Section 2: The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

TOTAL STATE PUBLIC SCHOOL FUND

\$ 197,825,161

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, 2021 and ending June 30, 2022:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 13,936,425
Special Population Services	1,654,772
Alternative Programs and Services	296,910
School Leadership Services	5,733,547
Co-Curricular Services	1,700,360
School-Based Support Services	1,870,424
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	722,248
Special Population Support and Development Services	155,255
Alternative Programs and Services Support	163,194
Technology Support Services	2,734,168
Operational Support Services	14,738,927
Financial and Human Resource Services	1,177,540
Accountability Services	332,311
System-Wide Pupil Support Services	460,513
Policy, Leadership and Public Relation Services	1,420,552
ANCILLIARY SERVICES	
Nutrition Services	154,558
NON-PROGRAMMED CHARGES	
Payments to Other Governmental Units - Charter Schools	5,000,000
TOTAL LOCAL GENERAL FUND APPROPRIATION	\$ 52,251,704

Section 4: The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

County Appropriation	\$ 51,501,704
Fines, Forfeitures and Interest	750,000
TOTAL LOCAL GENERAL FUND REVENUE	\$ 52,251,704

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, 2021 and ending June 30, 2022:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 31,179,366
Special Population Services	10,268,268
Alternative Programs and Services	21,282,519
School-Based Support Services	25,783,063

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	1,705,381
Special Population Support and Development Services	497,612
Alternative Programs and Services Support	504,888
Operational Support Services	27,937,555
Financial and Human Resources Services	165,992

NON-PROGRAMMED CHARGES

Payments to Other Governmental Units - Indirect Costs	<u>4,340,135</u>
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TOTAL FEDERAL GRANTS FUND APPROPRIATION

\$ 123,664,779

Section 6: The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

TOTAL FEDERAL GRANTS FUND REVENUE

\$ 123,664,779

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, 2021 and ending June 30, 2022:

CAPITAL OUTLAY

Operational Support Services	\$ 989,527
Capital Outlay	22,297,438

TOTAL CAPITAL OUTLAY FUND APPROPRIATION	\$ 23,286,965
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Section 8: The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

OTHER SOURCES

Other (DPI bus purchase, bond interest, sales tax withheld, etc.)	\$ 1,576,911
County Bond Proceeds (including carryover)	19,956,972
County Capital Appropriation	1,227,000
Prior Year County Capital Carryover	526,082

TOTAL CAPITAL OUTLAY FUND REVENUE	\$ 23,286,965
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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, 2021 and ending June 30, 2022:

ANCILLIARY SERVICES

Nutrition Services	\$ 21,104,500
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TOTAL CHILD NUTRITION FUND APPROPRIATION	\$ 21,104,500
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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, 2021 and ending June 30, 2022:

Local and Other Revenues	\$ 2,589,500
Federal Allocation	18,515,000

TOTAL CHILD NUTRITION FUND REVENUE	\$ 21,104,500
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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, 2021 and ending June 30, 2022:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 1,398,059
Special Population Services	1,664,058
Alternative Programs and Services	5,814,930
Student Support Services	
School Leadership Services	2,379
School Based Support Services	4,598,061

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	102,323
Special Population Support and Development Services	500
Alternative Programs and Services Support	206,497
Operational Support Services	1,069,695
Financial and Human Resources Services	1,743,968
System Wide Pupil Support Services	48,948

NON-PROGRAMMED CHARGES

Payment to Other Governmental Units	318,840
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TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION

\$ 16,968,258

Section 12: The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

TOTAL OTHER SPECIAL REVENUE FUND REVENUE

\$ 16,968,258

TOTAL ALL FUNDS

\$ 435,101,367

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, 2021 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 20th day of December, 2021

Signed

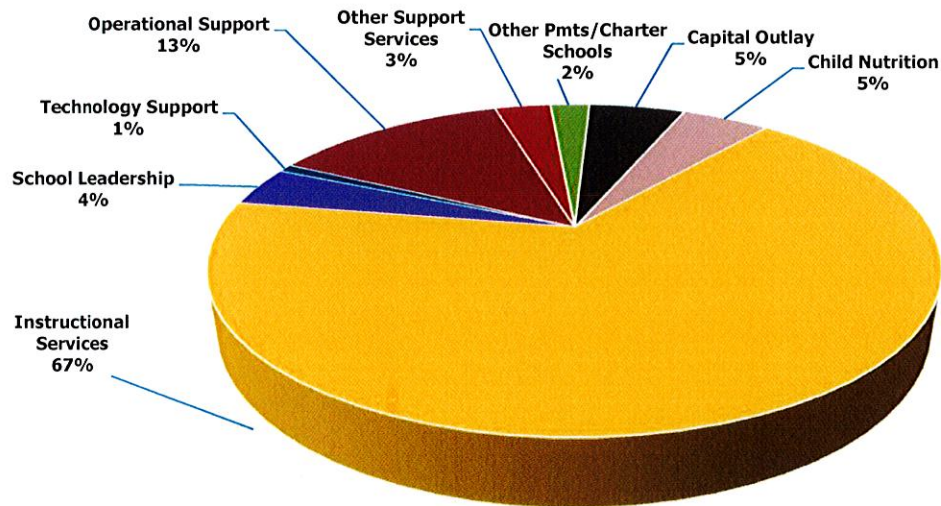
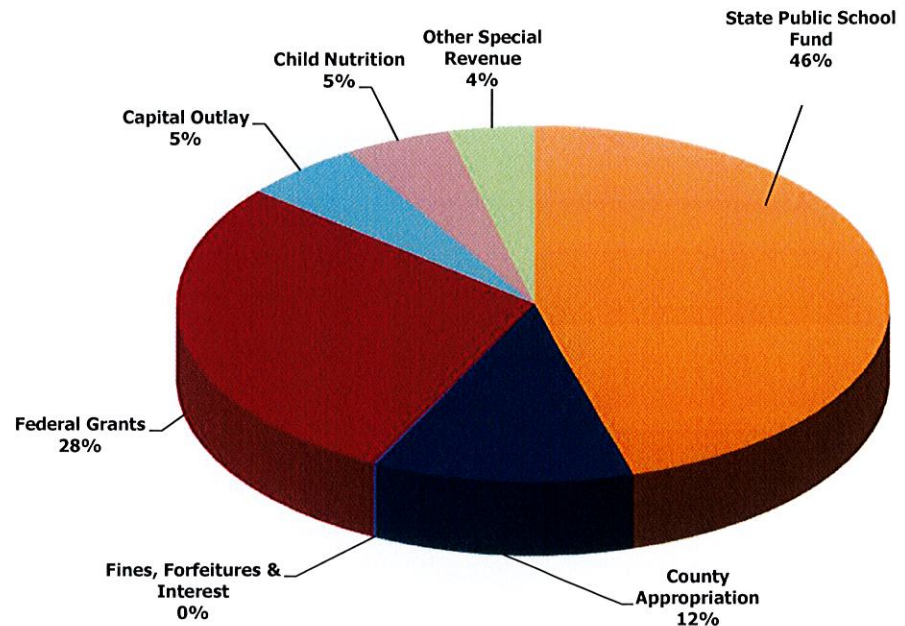
Jeffrey K. Ramsey, *Chairman*

W. Jeffrey Booker Ed.D, *Superintendent*

GASTON COUNTY SCHOOLS REVENUE AND EXPENSE SUMMARY GRAPHS

SOURCES OF REVENUE

State Public School Fund	\$	197,825,161
County Appropriation		51,501,704
Fines, Forfeitures & Interest		750,000
Federal Grants		123,664,779
Regular Grants	\$	22,297,640
COVID Funds	\$	101,367,139
Capital Outlay		23,286,965
Child Nutrition		21,104,500
Other Special Revenue		16,968,258
TOTAL	\$	435,101,367



BUDGETED EXPENDITURES

Instructional Services	\$	289,263,701
School Leadership		17,268,641
Technology Support		3,415,229
Operational Support		57,098,968
Other Support Services		13,653,583
Other Pmts/Charter Schools		9,658,975
Capital Outlay		23,286,965
Child Nutrition		21,455,305
TOTAL	\$	435,101,367

BUDGET COMPARISON REPORT

By Purpose Code

	PURPOSE CODE / DESCRIPTION	FY 2020-21 ORIGINAL BUDGET	FY 2020-21 AMENDMENTS AND TRANSFERS (1)	FY 2020-21 REVISED BUDGET	FY 2021-22 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	STATE FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ 117,950,546	\$ 1,420,456	\$ 119,371,002	\$ 123,549,133	\$ 4,178,131	3.50%
	Special Population Services	22,584,263	2,235,196	24,819,460	23,142,095	(1,677,365)	-6.76%
	Alternative Programs and Services	7,241,918	(456,783)	6,785,135	7,924,648	1,139,513	16.79%
	School Leadership Services	11,225,943	871,085	12,097,029	11,532,715	(564,314)	-4.66%
	Co-Curricular Services	-	-	-	-	-	
	School-Based Support Services	14,056,752	2,769,122	16,825,873	13,200,610	(3,625,263)	-21.55%
6000	System-Wide Support Services						
	Support and Development Services	889,082	(71,033)	818,049	660,465	(157,584)	-19.26%
	Special Population Support and Development	169,039	173,818	342,856	349,790	6,934	2.02%
	Alternative Programs & Svcs Support	48,988	13,228	62,216	124,504	62,288	100.12%
	Technology Support Services	161,991	2,127,827	2,289,818	681,061	(1,608,757)	-70.26%
	Operational Support Services	12,916,396	2,210,006	15,126,402	13,352,791	(1,773,611)	-11.73%
	Financial & Human Resource Services	1,883,015	24,382	1,907,397	1,845,269	(62,128)	-3.26%
	Accountability Services	108,536	50,887	159,423	110,115	(49,308)	-30.93%
	System-Wide Pupil Support Services	154,973	3,534	158,507	157,140	(1,367)	-0.86%
	Policy, Leadership and Communications	929,911	72,007	1,001,917	998,578	(3,339)	-0.33%
7000	Ancillary Services						
	Nutrition Services	1,903,353	238,358	2,141,711	196,247	(1,945,464)	-90.84%
8000	Non-Programmed Charges						
	Payments to Other Governmental Units	-	(7,732)	(7,732)	-	7,732	
	TOTAL STATE FUND	\$ 192,224,705	\$ 11,674,356	\$ 203,899,061	\$ 197,825,161	\$ (6,073,900)	-2.98%

(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 2020-21 ORIGINAL BUDGET	FY 2020-21 AMENDMENTS AND TRANSFERS (1)	FY 2020-21 REVISED BUDGET	FY 2021-22 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	LOCAL FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ 13,807,603	\$ (1,047,672)	\$ 12,759,931	\$ 13,936,425	\$ 1,176,494	9.22%
	Special Population Services	1,638,313	47,703	1,686,016	1,654,772	(31,244)	-1.85%
	Alternative Programs and Services	276,050	74,436	350,486	296,910	(53,576)	-15.29%
	School Leadership Services	6,869,424	(613,491)	6,255,933	5,733,547	(522,386)	-8.35%
	Co-Curricular Services	1,711,098	(221,635)	1,489,463	1,700,360	210,897	14.16%
	School-Based Support Services	1,952,226	218,946	2,171,172	1,870,424	(300,748)	-13.85%
6000	System-Wide Support Services						
	Support and Development Services	633,343	(126,531)	506,812	722,248	215,436	42.51%
	Special Population Support and Development	179,492	(3,931)	175,561	155,255	(20,306)	-11.57%
	Alternative Programs and Svcs Support	31,166	104,563	135,729	163,194	27,465	20.24%
	Technology Support Services	2,663,344	113,351	2,776,695	2,734,168	(42,527)	-1.53%
	Operational Support Services	12,638,592	901,245	13,539,837	14,738,927	1,199,090	8.86%
	Financial & Human Resource Services	1,738,109	682,068	2,420,177	1,177,540	(1,242,637)	-51.34%
	Accountability Services	522,091	(125,915)	396,176	332,311	(63,865)	-16.12%
	System-Wide Pupil Support Services	482,883	166,886	649,768	460,513	(189,255)	-29.13%
	Policy, Leadership and Communications	1,417,826	(58,265)	1,359,561	1,420,552	60,991	4.49%
	Community Services	144	(144)	-	-	-	#DIV/0!
7000	Ancillary Services						
	Nutrition Services	-	1,937	1,937	154,558	152,621	7878.05%
8000	Non-Programmed Charges						
	Payments to Charter Schools	4,000,000	1,074,862	5,074,862	5,000,000	(74,862)	-1.48%
	TOTAL LOCAL FUND	\$ 50,561,704	\$ 1,188,412	\$ 51,750,115	\$ 52,251,704	\$ 501,589	0.97%

(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 2020-21 ORIGINAL BUDGET	FY 2020-21 AMENDMENTS AND TRANSFERS (1)	FY 2020-21 REVISED BUDGET	FY 2021-22 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	FEDERAL FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ 432,853	\$ 37,261,054	\$ 37,693,907	\$ 31,179,366	\$ (6,514,541)	-17.28%
	Special Population Services	-	9,451,588	9,451,588	10,268,268	816,680	8.64%
	Alternative Programs and Services	360,643	22,305,931	22,666,574	21,282,519	(1,384,055)	-6.11%
	School Leadership Services	-	179,641	179,641	-	(179,641)	-100.00%
	Co-Curricular Services	-	101,140	101,140	-	(101,140)	-100.00%
	School-Based Support Services	64,532	24,375,870	24,440,402	25,783,063	1,342,661	5.49%
6000	System-Wide Support Services						
	Support and Development Services	-	1,740,246	1,740,246	1,705,381	(34,865)	-2.00%
	Special Population Support and Development	9,514	436,917	446,431	497,612	51,181	11.46%
	Alternative Programs and Services Support	-	470,635	470,635	504,888	34,253	7.28%
	Technology Support Services	-	-	-	-	-	
	Operational Support Services	-	30,346,738	30,346,738	27,937,555	(2,409,183)	-7.94%
	Financial & Human Resource Services	-	114,983	114,983	165,992	(114,983)	-100.00%
	Accountability Services	11,281	2,004	13,285	-	(13,285)	-100.00%
	Policy, Leadership and Communications	-	3,743	3,743	-	(3,743)	-100.00%
7000	Ancillary Services						
	Nutrition Services	27,445	20,372	47,817	-	(47,817)	-100.00%
8000	Non-Programmed Charges						
	Payments to Other Government Units	31,523	4,335,194	4,366,717	4,340,135	(26,582)	-0.61%
	Unbudgeted Federal Grant Funds	-	936,601	936,601	-	(936,601)	NA
	TOTAL FEDERAL FUND	\$ 937,792	\$ 132,082,657	\$ 133,020,449	\$ 123,664,779	\$ (9,521,662)	-7.16%

(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 2020-21 ORIGINAL BUDGET	FY 2020-21 AMENDMENTS AND TRANSFERS (1)	FY 2020-21 REVISED BUDGET	FY 2021-22 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	CAPITAL FUND						
6000	System-Wide Support Services						
	Operational Support Services	\$ 1,527,182	\$ 643,645	\$ 2,170,827	\$ 989,527	\$ (1,181,300)	-54.42%
9000	Capital Outlay						
	Capital Outlay	37,734,598	(257,550)	37,477,048	22,297,438	(15,179,610)	-40.50%
	TOTAL CAPITAL FUND	\$ 39,261,780	\$ 386,095	\$ 39,647,875	\$ 23,286,965	\$ (16,360,910)	-41.27%
	CHILD NUTRITION FUND						
7000	Ancillary Services						
	Nutrition Services	\$ 20,877,500	\$ 9,000	\$ 20,886,500	\$ 21,104,500	\$ 218,000	1.04%
	TOTAL CHILD NUTRITION FUND	\$ 20,877,500	\$ 9,000	\$ 20,886,500	\$ 21,104,500	\$ 218,000	1.04%

(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 2020-21 ORIGINAL BUDGET	FY 2020-21 AMENDMENTS AND TRANSFERS (1)	FY 2020-21 REVISED BUDGET	FY 2021-22 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	OTHER SPECIAL REVENUE FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ -	\$ 694,795	\$ 694,795	\$ 1,398,059	\$ 703,264	101.22%
	Special Population Services	-	756,153	756,153	1,664,058	907,905	120.07%
	Alternative Programs and Services	5,519,871	669,106	6,188,977	5,814,930	(374,047)	-6.04%
	School Leadership Services	-	4,932	4,932	2,379	(2,553)	-51.76%
	Co-Curricular Services	-	9,649	9,649	-	(9,649)	-100.00%
	School-Based Support Services	-	378,853	378,853	4,598,061	4,219,208	1113.68%
6000	System-Wide Support Services						
	Support and Development Services	-	184,489	184,489	102,323	(82,166)	-44.54%
	Special Population Support	-	10,212	10,212	500	(9,712)	-95.10%
	Alternative Programs and Services Support	127,790	120,938	248,728	206,497	(42,231)	-16.98%
	Operational Support Services	-	422,795	422,795	1,069,695	646,900	153.01%
	Financial & Human Resource Services	-	2,094,339	2,094,339	1,743,968	(350,371)	-16.73%
	System-Wide Pupil Support Services	-	-	-	48,948	48,948	NA
	Policy, Leadership and Communications	-	-	-	-	-	-
	Community Services	-	1,443	1,443	-	(1,443)	-100.00%
	Payments to Other Government Units	-	56,309	56,309	318,840	262,531	466.24%
7000	Ancillary Services						
	Nutrition Services	-	-	-	-	-	NA
9000	Capital Outlay						
	Nutrition Services	-	-	-	-	-	NA
8000	Non-Programmed Charges						
	Payments to Other Government Units	-	-	-	-	-	NA
	TOTAL OTHER SPECIAL REV. FUND	\$ 5,647,661	\$ 5,404,011	\$ 11,051,672	\$ 16,968,258	\$ 5,916,586	53.54%
	TOTAL ALL FUNDS	309,511,141	\$ 150,744,531	\$ 460,255,672	\$ 435,101,367	\$ (25,320,297)	-5.50%

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

COVID FUNDING

By Program Report Code (PRC)

PRC	PRC DESCRIPTION	FY 2020 YTD EXPENDITURES	FY 2021 YTD EXPENDITURES	TOTAL EXPENDITURES	TOTAL ALLOTMENT	BALANCE	% REMAINING
121	CRF - Summer Learning Program	-	1,605,346	1,605,346	1,605,346	-	0.00%
123	CRF - Remote Instruction	-	59,993	59,993	59,993	-	0.00%
124	CRF - Student Computers and Devices	-	626,565	626,565	626,565	-	0.00%
125	CRF - School Nutrition	-	2,083,158	2,083,158	2,083,158	-	0.00%
126	CRF - Personnel Computers and Devices	-	100,302	100,302	100,302	-	0.00%
128	CRF - Connectivity Student Mobile Internet Access	-	227,446	227,446	227,446	-	0.00%
129	CRF - Learning Management System	-	60,027	60,027	60,027	-	0.00%
132	CRF - Exceptional Children Extended School Year Grant	-	819,993	819,993	819,993	-	0.00%
134	CRF - Low Wealth Counties Supplemental Funding	-	354,659	354,659	354,659	-	0.00%
135	CRF - Cybersecurity	-	67,956	67,956	67,956	-	0.00%
137	CRF - Personal Protective Equipment (PPE)	-	937,221	937,221	937,221	-	0.00%
154	State Covid-19 Supplemental Funds	1,152,623	-	1,152,623	1,152,623	-	0.00%
163	ESSER I - CARES Act-K12 Emergency Relief	-	7,058,253	7,058,253	7,942,084	883,831	11.13%
165	ESSER I - Digital Curricula	-	208,987	208,987	222,083	13,096	5.90%
166	ESSER I - Learning Management System	-	1,870	1,870	1,870	-	0.00%
167	ESSER I - Exceptional Children Grants	-	7,500	7,500	198,336	190,836	96.22%
169	GEER - Specialized Instructional Support Personnel for Covid-19 Response	-	277,180	277,180	736,274	459,094	62.35%
170	GEER - Supplemental Instructional Services	-	403,206	403,206	417,508	14,302	3.43%
171	ESSER II - Supplemental-K12 Emergency Relief Fund	-	1,356,965	1,356,965	30,974,396	29,617,431	95.62%
173	ESSER II - Supplemental Contracted Instructional Support Funding	-	-	-	197,581	197,581	100.00%
174	ESSER II - State-Wide School Nutrition Program	-	-	-	215,647	215,647	100.00%
176	ESSER II - Summer Learning Loss_Summer Bridge	-	-	-	805,252	805,252	100.00%
177	ESSER II - Summer Career Accelerator Program	-	-	-	533,854	533,854	100.00%
178	ESSER II - Competency-based assessment	-	-	-	177,331	177,331	100.00%
181	ESSER III - K-12 Emergency Relief Fund	-	1,158,337	1,158,337	69,438,777	68,280,440	98.33%
185	ESSER III - ARP IDEA 611 Grant to States	-	-	-	1,707,526	1,707,526	100.00%
186	ESSER III - ARP IDEA Preschool Grant	-	-	-	114,627	114,627	100.00%
TOTAL COVID FUNDING		\$ 1,152,623	\$ 17,414,964	\$ 18,567,587	\$ 121,778,435	\$ 103,210,848	84.75%

Notes For descriptions of each PRC, refer to "Covid Allotment Policy Manual" on Financial and Business Services website at <https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/covid-funds>