

June 30, 2022

Madam Chair and Members of the Buncombe County Board of Education,

Since budget amendment # 7 was adopted at the May Board meeting, some additional resources and adjustments have been made in order to finalize the fiscal year.

Budget Amendment # 8 adjusts the totals in the Budget Resolution as explained below:

#### **State Public School Fund**

The State Public School Fund is amended to reflect an increase of \$539,633.

As is typically the case at this point of the fiscal year, the need for a budget amendment relates primarily to year-end closing activities and the need to accommodate the change to the modified accrual basis of accounting required by Generally Accepted Accounting Principles (GAAP) for the State Public School Fund (SPSF). We cannot get a "clean" opinion on our audit unless we convert to modified accrual from the "cash basis" of accounting used by the North Carolina Department of Public Instruction (NCDPI).

The first situation in which a change in the presentation of financial information is required by GAAP relates to interfund transfers. NCDPI requires that the salary and benefits paid to the Director of School Nutrition from the SPFS central office allotment (PRC 002) be shown as salary and benefit payments. However, GAAP requires the salary and benefit payments for that position to be shown as an expense of the School Nutrition Fund because it is an enterprise fund type. GAAP requires that the support provided from SPSF, be shown as an interfund transfer-out rather than as an expenditure.

Throughout the fiscal year, the School Nutrition Director's salary and benefits are paid from the 7XXX purpose in the SPSF; however, an interfund transfer-out would be paid from the 8XXX purpose. This dichotomy creates a need to have the Director's salary and benefit payments budgeted in **both** the 7XXX and 8XXX purposes because data is retrieved after year end both by the State and by our external auditors, and because we cannot amend our budget after June 30<sup>th</sup>. In order to not accidentally overspend the PRC 002 allotment, we do not add a budget to cover the 8XXX reclassification of the transaction until the final budget amendment of the year.

The School Nutrition Fund has reflected an interfund transfer-in throughout the year. The matching interfund transfer-out of the SPSF of \$120,000 has now been budgeted.

The second situation in which a change in the presentation of financial information is required by GAAP relates to accrual of amounts earned in fiscal year 2021-22 but not paid until fiscal year 2022-23. The State mandates that expenditures be reported on a purely cash basis. In contrast, in order to receive a "clean" opinion on our audit, we must accrue earned, but unpaid, amounts and show them as expenditures of the year they were earned on our financial statements. In the SPSF, this relates primarily to items such as accrued vacation leave, accrued longevity payments, and other similar items paid from PRC 009 which accounts for non-contributory benefit payments.

PRC 009 is not allotted on any allotment document but represents expenditures that are covered from NCDPI's own budget. Each year we estimate what the expenditures will be in PRC 009 based on historical trends. In addition, in order to spend down all dollar allotments, some modifications in original spending plans were required due to turnover and other factors and the purpose budgets within individual PRC's had to be adjusted as a result.

The final changes in the SPSF are made to effectively spend out the remaining state funds in each PRC and to maximize the use of funds. This is beneficial to the system because a position allotment pays whatever the salary of an employee is as opposed to a dollar allotment that spends down as dollars are used. As you will see in an upcoming chart all dollars in these respective allotments were spent out as close to zero as possible. Funds were allotted for Holocaust subs in Non-Instructional Support Personnel (PRC 003), interest for School Technology (PRC 015), additional funds for Children with Special Needs (PRC 032) and equipment/fuel contingency for Student Transportation (PRC 056). ABC transfers were approved by DPI to move funds from CTE Months of Employment (PRC 013) to CTE Program Support (PRC 014). Funds were moved between PRC 068 and PRC 069 to adjust for actual expenditures – DPI only allots funds in PRC 069, however funds used to provide special alternative instructional programs in a separate school are placed in PRC 068. Lastly, adjustments were made to PRC 006, 007, 011, 028, 045 and PRC 141 adjust each non-allotted category to the actual amount spent.

The chart below shows the change in each allotment.

PRC	Description	Amendment #7	Change	Amendment #8
001	Classroom Teachers	\$ 75,892,216	\$ -	\$ 75,892,216
002	Central Office Administration	\$ 1,284,062	\$ 120,000	\$ 1,404,062
003	Non-Instructional Support Personnel	\$ 7,496,365	\$ 226	\$ 7,496,591
004	K-5 Program Enhancement Teachers	\$ 4,032,733	\$ -	\$ 4,032,733
005	School-based Administrators	\$ 7,258,560	\$ -	\$ 7,258,560
006	School Psychologist	\$ 528,074	\$ 59,830	\$ 587,904
007	Instructional Support Personnel	\$ 8,611,663	\$ 257,256	\$ 8,868,919
009	Non-contributory Employee Benefits	\$ 2,715,480	\$ -	\$ 2,715,480
010	Dollars for Certified Personne	\$ 1,880,996	\$ -	\$ 1,880,996
011	NBPTS Educational Leave	\$ 6,324	\$ (4,042)	\$ 2,282
012	Driver Education	\$ 477,090	\$ -	\$ 477,090
013	CTE Months of Employment	\$ 7,812,276	\$ (5,986)	\$ 7,806,290
014	CTE Program Support	\$ 436,901	\$ 5,986	\$ 442,887
015	School Technology	\$ 275,165	\$ 341	\$ 275,506
016	Summer Reading Camps	\$ 525,660	\$ -	\$ 525,660
020	International Faculty Exchange	\$ 2,384,184	\$ -	\$ 2,384,184
024	Disadvantaged Students Sup. Funding	\$ -	\$ -	\$ -
027	Instructional Assistants	\$ 6,593,227	\$ -	\$ 6,593,227
028	Highly Qualified NC Teaching Graduate	\$ 22,453	\$ (1)	\$ 22,452
029	Behavioral Support	\$ 294,540	\$ -	\$ 294,540
032	Children with Special Needs	\$ 13,845,706	\$ 5,516	\$ 13,851,222
034	Academically/Intellectually Gifted	\$ 1,311,206	\$ -	\$ 1,311,206
039	Safe Schools	\$ 333,333	\$ -	\$ 333,333
045	Teacher and Instructional Support Bonu	\$ 536,423	\$ (15,504)	\$ 520,919
048	Test Results Bonus	\$ 130,689	\$ -	\$ 130,689
054	Limited English Proficiency	\$ 1,565,404	\$ -	\$ 1,565,404
055	Learn and Earn	\$ 400,000	\$ -	\$ 400,000
056	Student Transportation	\$ 8,048,254	\$ 119,848	\$ 8,168,102
061	Instructional Supplies	\$ -	\$ -	\$ -
063	Children with Special Needs-Sp	\$ 191,764	\$ -	\$ 191,764
067	Assistant Principal Interns - MSA	\$ 149,784	\$ -	\$ 149,784
068	Alternative Schools	\$ 292,761	\$ (40,800)	\$ 251,961
069	At-Risk Student Services	\$ 3,638,646	\$ 40,800	\$ 3,679,446
073	School Connectivity	\$ 441,282	\$ -	\$ 441,282
079	EWIF Grant	\$ 8,227	\$ -	\$ 8,227
085	Early Grade Reading Proficiency	\$ 185,313	\$ -	\$ 185,313
130	State Textbooks & Digital Resources	\$ 2,077,975	\$ -	\$ 2,077,975
131	Textbooks and Digital Resource	\$ 473,830	\$ -	\$ 473,830
141	State Fiscal Recovery Bonus	\$ 5,443,291	\$ (3,837)	\$ 5,439,454
<b>Total</b>		<b>\$ 167,601,857</b>	<b>\$ 539,633</b>	<b>\$ 168,141,490</b>

The chart on the next page shows the current budget for all the SPSF PRC's and the year-to-date expenditures through June 30<sup>th</sup>. Please note that the Central Office Allotment (PRC 002) has a remaining balance of \$120,000 – as mentioned previously the \$120,000 interfund transfer is being budgeted only to allow the Director of Child Nutrition's salary and benefits to be reclassified from the 7XXX purpose to the 8XXX on the audited financial statements that will be presented to the Board after the completion of the audit.

The light blue shading indicates the position allotments. These funds are drawn down by positions or months of employment rather than dollars. The chart below shows the remaining balances in these position allotments by months remaining.

Position Allotment Category		Months			
		Used		Months	
		Months Allotted	Through May	Used In June	Unused Months % Unused
PRC 001	Classroom Teacher	10,221.80	10,209.39	12.41	0.00 0.00%
PRC 004	Program Enhancement Teachers	543.60	543.60	0.00	0.00 0.00%
PRC 005	School-based Administrators	777.00	712.61	64.39	0.00 0.00%
PRC 006	School Psychologist	64.80	64.80	0.00	0.00 0.00%
PRC 007	Instructional Support	1,057.20	1,039.50	17.70	0.00 0.00%
PRC 013	Career Technical Certified Staff	1,074.36	1,056.40	17.96	0.00 0.00%

The light-yellow shading indicates the dollar allotments that have been spent as close to zero as possible. Each allotment carries different regulations outlining how each can be spent.

The orange shading indicates the allotments that are student specific or extremely restricted on how they can be spent. These funding sources do not carryover but can be requested next year for similar situations.

The green shading indicates funds that are for non-contributory benefits like longevity, bonus pay for teachers at the top of the pay scale, annual leave payouts, and other types of payouts, etc.



These funds must be budgeted to satisfy the state requirement, but never show up on the allotment document.

The purple shading indicates allotments that are allowed to carry over to the next fiscal year.

PRC	DESCRIPTION	BUDGET	EXPENSES	ENCUM	BALANCE	%SPENT
001	Classroom Teachers	\$75,892,216.00	\$75,072,682.94	\$0.00	\$819,533.06	98.92%
002	Central Office Administration	\$1,404,062.00	\$1,284,062.00	\$0.00	\$120,000.00	91.45%
003	Non-Instructional Support Pers	\$7,496,591.00	\$7,496,591.00	\$0.00	\$0.00	100.00%
004	K-5 Program Enhancement Teach	\$4,032,733.00	\$3,965,920.64	\$0.00	\$66,812.36	98.34%
005	School Building Administration	\$7,258,560.00	\$7,117,611.05	\$0.00	\$140,948.95	98.06%
006	School Psychologists	\$587,904.00	\$587,903.83	\$0.00	\$0.17	100.00%
007	Instructional Support - Certif	\$8,868,919.00	\$8,868,918.69	\$0.00	\$0.31	100.00%
009	Non-Contributory Employee Ben	\$2,715,480.00	\$1,388,109.47	\$0.00	\$1,327,370.53	51.12%
010	Dollars for Certified Personne	\$1,880,996.00	\$1,880,996.00	\$0.00	\$0.00	100.00%
011	NBPTS Educational Leave	\$2,282.00	\$2,282.18	\$0.00	(\$0.18)	100.01%
012	Driver Training	\$477,090.00	\$477,090.00	\$0.00	\$0.00	100.00%
013	Vocational Education - State M	\$7,806,290.00	\$7,706,387.18	\$0.00	\$99,902.82	98.72%
014	Vocational Education - Program	\$442,887.00	\$403,538.04	\$0.00	\$39,348.96	91.12%
015	School Technology Fund	\$275,506.00	\$275,506.00	\$0.00	(\$0.00)	100.00%
016	Summer Reading Camps	\$525,660.00	\$284,503.61	\$0.00	\$241,156.39	54.12%
020	International Faculty Exchange	\$2,384,184.00	\$2,384,184.00	\$0.00	(\$0.00)	100.00%
027	Teacher Assistants	\$6,593,227.00	\$6,593,227.00	\$0.00	(\$0.00)	100.00%
028	Bonus for Highly Qualified NC	\$22,452.00	\$22,451.92	\$0.00	\$0.08	100.00%
029	Behavioral Support	\$294,540.00	\$294,540.00	\$0.00	\$0.00	100.00%
032	Children with Disabilities	\$13,851,222.00	\$13,851,222.00	\$0.00	\$0.00	100.00%
034	Academically/Intellectually Gi	\$1,311,206.00	\$1,311,206.01	\$0.00	(\$0.01)	100.00%
039	School Resource Officers for E	\$333,333.00	\$333,333.00	\$0.00	\$0.00	100.00%
045	Veteran Teacher Retention Bonu	\$520,919.00	\$520,918.35	\$0.00	\$0.65	100.00%
048	Test Results Bonus	\$130,689.00	\$126,542.75	\$0.00	\$4,146.25	96.83%
054	Limited English Proficiency (L	\$1,565,404.00	\$1,565,404.00	\$0.00	\$0.00	100.00%
055	Cooperative Innovative High Sc	\$400,000.00	\$400,000.00	\$0.00	(\$0.00)	100.00%
056	Transportation of Pupils	\$8,168,102.00	\$8,168,102.00	\$0.00	\$0.00	100.00%
063	Children with Special Needs-Sp	\$191,764.00	\$176,367.70	\$0.00	\$15,396.30	91.97%
067	Assistant Principal Intern-Ful	\$149,784.00	\$149,126.85	\$0.00	\$657.15	99.56%
068	Alternative Programs and Schoo	\$251,961.00	\$251,960.96	\$0.00	\$0.04	100.00%
069	At-Risk Student Services	\$3,679,446.00	\$3,679,446.00	\$0.00	\$0.00	100.00%
073	School Connectivity	\$441,282.00	\$441,282.00	\$0.00	\$0.00	100.00%
079	EWIF Grant	\$8,227.00	\$0.00	\$0.00	\$8,227.00	0.00%
085	Early Grade Reading Proficienc	\$185,313.00	\$182,717.86	\$0.00	\$2,595.14	98.60%
130	State Textbooks and Digital Re	\$2,077,975.00	\$0.00	\$0.00	\$2,077,975.00	0.00%
131	Textbooks and Digital Resource	\$473,830.00	\$473,830.03	\$0.00	(\$0.03)	100.00%
141	State Fiscal Recovery Bonus	\$5,439,454.00	\$5,439,454.07	\$0.00	(\$0.07)	100.00%
Grand Total		\$168,141,490.00	\$163,177,419.13	\$0.00	\$4,964,070.87	97.05%

Local Current Expense Fund

The Local Current Expense Fund is amended to reflect an adjustment of \$276,116 – this is for the special appropriation for Community High School which is included in the total of funds allotted for Buncombe County Schools by the Buncombe County Commissioners but is budgeted in the Other Specific Revenue Fund. The increase to PRC 002 helps cover the corresponding School Nutrition interfund transfer mentioned in the SPSF for the LCEF. Other changes were necessary to adjust budget totals to the correct individual line items.

PRC	Description	Amendment #7	Change	Amendment #8
001	Classroom Teachers	\$ 15,148,384	\$ (301,889)	\$ 14,846,495
002	Central Office Administration	\$ 1,051,628	\$ 15,000	\$ 1,066,628
003	Non-Instructional Support Personnel	\$ 8,677,692	\$ (309,582)	\$ 8,368,110
004	K-5 Program Enhancement Teachers	\$ 981,087	\$ -	\$ 981,087
005	School-based Administrators	\$ 4,774,718	\$ -	\$ 4,774,718
006	School Psychologist	\$ 72,816	\$ 2,783	\$ 75,599
007	Instructional Support Personnel	\$ 3,603,257	\$ (291,116)	\$ 3,312,141
009	Non-contributory Employee Benefits	\$ 101,940	\$ -	\$ 101,940
010	Dollars for Certified Personne	\$ -	\$ 736	\$ 736
013	CTE Months of Employment	\$ 804,707	\$ 7,715	\$ 812,422
014	CTE Program Support	\$ 12,511	\$ -	\$ 12,511
015	School Technology	\$ 3,092,580	\$ -	\$ 3,092,580
020	International Faculty Exchange	\$ 178,870	\$ 1,730	\$ 180,600
026	Education for Homeless Childre	\$ 157	\$ -	\$ 157
027	Instructional Assistants	\$ 4,719,261	\$ -	\$ 4,719,261
029	Behavioral Support	\$ 91,739	\$ 11,884	\$ 103,623
032	Children with Special Needs	\$ 5,914,011	\$ -	\$ 5,914,011
034	Academically/Intellectually Gifted	\$ 137,193	\$ 830	\$ 138,023
036	Charter Schools	\$ 7,600,000	\$ -	\$ 7,600,000
045	Teacher and Instructional Support Bonus	\$ 64,967	\$ 2,005	\$ 66,972
048	Test Results Bonus	\$ 3,876	\$ 30	\$ 3,906
049	IDEA Preschool Part B (619)	\$ -	\$ 87	\$ 87
050	ESEA Title 1 - LEA Basic Program	\$ 21,560	\$ 3,915	\$ 25,475
051	ESEA Title 1 - Migrant	\$ 938	\$ 6	\$ 944
054	Limited English Proficiency	\$ 437,416	\$ -	\$ 437,416
055	Learn and Earn	\$ 27,191	\$ 131	\$ 27,322
056	Student Transportation	\$ 450,174	\$ 85,400	\$ 535,574
060	IDEA, Part B (611)	\$ 23,432	\$ 66	\$ 23,498
061	Instructional Supplies	\$ 721,572	\$ -	\$ 721,572
068	Alternative Schools	\$ 31,837	\$ -	\$ 31,837
069	At-Risk Student Services	\$ 758,671	\$ -	\$ 758,671
103	Title II - Improving Teacher Quality	\$ 9,795	\$ 60	\$ 9,855
104	Title III - Language Acquisition	\$ 11,644	\$ 333	\$ 11,977
105	ESEA Title I - School Improvement	\$ -	\$ 7,474	\$ 7,474
115	Title I Targeted Support & Imp	\$ 19,670	\$ (6,752)	\$ 12,918
163	CARES Act K12 Emergency Relief	\$ 4,574	\$ 2,535	\$ 7,109
171	CRRSA E12 - ESSER II	\$ -	\$ 6,510	\$ 6,510
176	ESSER II - Learning Loss	\$ -	\$ 260	\$ 260
181	American Rescue Plan - ESSER III	\$ -	\$ 994	\$ 994
185	ESSER III - IDEA 611 Grant	\$ -	\$ 154	\$ 154
203	ESSER III - ARP Teacher Bonus	\$ -	\$ 13,601	\$ 13,601
706	School Activity Bus Fees (Ineligible)	\$ 181,175	\$ -	\$ 181,175
801	Board of Education	\$ 1,725,032	\$ -	\$ 1,725,032
802	Maintenance Services	\$ 11,867,126	\$ 464,402	\$ 12,331,528
841	Testing Services	\$ 7,300	\$ -	\$ 7,300
842	Sex Education	\$ 150,053	\$ -	\$ 150,053
843	Intramural/Extra Curricular Stipends	\$ 74,977	\$ -	\$ 74,977
844	Allotments to Schools	\$ 350,000	\$ -	\$ 350,000
849	Curriculum Planning/Support	\$ 984,130	\$ -	\$ 984,130
850	Media/Instructional Technology	\$ 72,450	\$ -	\$ 72,450
851	Arts Education	\$ 79,773	\$ -	\$ 79,773
852	Athletics	\$ 1,078,316	\$ -	\$ 1,078,316
853	Custodial Supplies	\$ 5,500	\$ -	\$ 5,500
880	Contracts with County Departments	\$ 151,752	\$ -	\$ 151,752
889	Superintendent's Discretionary	\$ 15,000	\$ -	\$ 15,000
890	Superintendent's Office	\$ 115,496	\$ -	\$ 115,496
891	Assistant Superintendent's Office	\$ 220,464	\$ -	\$ 220,464
892	Associate Superintendent's Office	\$ 20,300	\$ -	\$ 20,300
894	Finance	\$ 960,142	\$ -	\$ 960,142
895	Facilities Planning	\$ 122,248	\$ -	\$ 122,248
896	Student Services	\$ 198,657	\$ -	\$ 198,657
897	Communications	\$ 382,705	\$ -	\$ 382,705
898	Human Resources	\$ 276,844	\$ 4,582	\$ 281,426
<b>Total</b>		<b>\$ 78,589,308</b>	<b>\$ (276,116)</b>	<b>\$ 78,313,192</b>

Unlike the State Public School Fund which operates on a cash basis and whose expenditures are required by the State of North Carolina to be finalized by June 30<sup>th</sup> each year, the Local Current Expense Fund operates according to Generally Accepted Accounting Principles (GAAP). Because payments to hourly-paid employees, payouts to terminating employees, and bills for various contracted services all lag behind the actual date of service provided, there are significant accruals of expenditures that will be made in July and August 2022. GAAP allows for a 60-day accrual period for both revenue and expenditures to be booked back to the fiscal year in which they were earned or incurred.



The Local Current Expense Fund must cover payments not only for individuals that were paid from the Local Current Expense Fund but also for individuals paid from the Federal Grants Fund because Federal regulations do not allow terminal payments to be made from Federal funds.

There are also significant non-personnel expenditures that must be booked back to fiscal year 2021-22 during the July and August 2022 accrual period, such as utility bills.

The chart below reflects each program in the local current expense fund and amount remaining.

Program	PRC Desc	Current Budget/Balance	Year-to-Date Transactions	Encumbrances & PO's Outstanding	Remaining Balance	Percent Spent
001	Classroom Teachers	\$14,846,495.00	\$11,581,819.13	\$0.00	\$3,264,675.87	78.01%
002	Central Office Administration	\$1,066,628.00	\$1,050,069.08	\$0.00	\$16,558.92	98.45%
003	Non-Instructional Support Pers	\$8,368,110.00	\$7,690,538.01	\$0.00	\$677,571.99	91.90%
004	K-5 Program Enhancement Teacher	\$981,087.00	\$903,986.39	\$0.00	\$77,100.61	92.14%
005	School Building Administration	\$4,774,718.00	\$4,529,787.84	\$0.00	\$244,930.16	94.87%
006	School Psychologist	\$75,599.00	\$75,598.37	\$0.00	\$0.63	100.00%
007	Instructional Support - Certif	\$3,312,141.00	\$2,215,668.65	\$0.00	\$1,096,472.35	66.90%
009	Non-Contributory Employee Bene	\$101,940.00	\$41,483.20	\$0.00	\$60,456.80	40.69%
010	Dollars for Certified Personnel	\$736.00	\$735.97	\$0.00	\$0.03	100.00%
013	Vocational Education - State M	\$812,422.00	\$812,422.76	\$0.00	(\$0.76)	100.00%
014	Vocational Education - Program	\$12,511.00	\$382.41	\$0.00	\$12,128.59	3.06%
015	School Technology Fund	\$3,092,580.00	\$2,884,045.94	\$0.00	\$208,534.06	93.26%
020	International Faculty Exchange	\$180,600.00	\$180,596.35	\$0.00	\$3.65	100.00%
026	Education for Homeless Childre	\$157.00	\$157.71	\$0.00	(\$0.71)	100.45%
027	Teacher Assistants	\$4,719,261.00	\$3,979,637.79	\$0.00	\$739,623.21	84.33%
029	Behavioral Support	\$103,623.00	\$103,622.43	\$0.00	\$0.57	100.00%
032	Children with Disabilities	\$5,914,011.00	\$5,735,696.71	\$0.00	\$178,314.29	96.98%
034	Academically/Intellectually Gi	\$138,023.00	\$138,019.19	\$0.00	\$3.81	100.00%
036	Charter Schools	\$7,600,000.00	\$6,766,620.03	\$0.00	\$833,379.97	89.03%
045	Veteran Teacher Retention Bonu	\$66,972.00	\$66,972.52	\$0.00	(\$0.52)	100.00%
048	Test Results Bonus	\$3,906.00	\$3,903.74	\$0.00	\$2.26	99.94%
049	IDEA Preschool Part B (619) Grant	\$87.00	\$87.05	\$0.00	(\$0.05)	100.06%
050	ESEA Title 1 - LEA Basic Progr	\$25,475.00	\$25,474.72	\$0.00	\$0.28	100.00%
051	ESEA Title 1 - Migrant Regular	\$944.00	\$943.88	\$0.00	\$0.12	99.99%
054	Limited English Proficiency (L	\$437,416.00	\$381,948.96	\$0.00	\$55,467.04	87.32%
055	Cooperative Innovative High Sc	\$27,322.00	\$27,322.34	\$0.00	(\$0.34)	100.00%
056	Transportation of Pupils	\$535,574.00	\$503,944.79	\$0.00	\$31,629.21	94.09%
060	IDEA, Part B (611)	\$23,498.00	\$23,497.87	\$0.00	\$0.13	100.00%
061	Classroom Materials/Instructio	\$721,572.00	\$718,155.31	\$0.00	\$3,416.69	99.53%
068	Alternative Programs and Schoo	\$31,837.00	\$31,390.63	\$0.00	\$446.37	98.60%
069	At-Risk Student Services	\$758,671.00	\$661,745.19	\$0.00	\$96,925.81	87.22%
103	Title II - Improving Teacher Q	\$9,855.00	\$9,854.98	\$0.00	\$0.02	100.00%
104	Title III - Language Acquisiti	\$11,977.00	\$11,826.25	\$0.00	\$150.75	98.74%
105	ESEA Title I - School Improvem	\$7,474.00	\$7,474.23	\$0.00	(\$0.23)	100.00%
115	Title I Targeted Support & Imp	\$12,918.00	\$12,917.12	\$0.00	\$0.88	99.99%
163	CARES Act K12 Emergency Relief	\$7,109.00	\$4,617.08	\$0.00	\$2,491.92	64.95%
171	CRRSA K12 - ESSER II	\$6,510.00	\$6,510.38	\$0.00	(\$0.38)	100.01%
176	ESSER II - Learning Loss	\$260.00	\$259.84	\$0.00	\$0.16	99.94%
181	American Rescue Plan - ESSER III	\$994.00	\$993.51	\$0.00	\$0.49	99.95%
185	ESSER III - IDEA 611 Grant	\$154.00	\$153.90	\$0.00	\$0.10	99.94%
203	ESSER III - ARP Teacher Bonus	\$13,601.00	\$13,601.84	\$0.00	(\$0.84)	100.01%
706	Transportation Costs Not Eligi	\$181,175.00	\$65,202.14	\$0.00	\$115,972.86	35.99%
801	Board Of Education	\$1,725,032.00	\$1,660,303.16	\$0.00	\$64,728.84	96.25%
802	Maintenance	\$12,331,528.00	\$11,450,777.23	\$0.00	\$880,750.77	92.86%
841	Testing	\$7,300.00	\$2,452.52	\$0.00	\$4,847.48	33.60%
842	Sex Education Contract	\$150,053.00	\$150,006.07	\$0.00	\$46.93	99.97%
843	Intramural/Extracurricular Sti	\$74,977.00	\$73,992.73	\$0.00	\$984.27	98.69%
844	Allotments to Ind Schools	\$350,000.00	\$318,209.00	\$0.00	\$31,791.00	90.92%
849	Curriculum Planning/Support	\$984,130.00	\$790,790.18	\$0.00	\$193,339.82	80.35%
850	Media/Instructional Technology	\$72,450.00	\$66,764.26	\$0.00	\$5,685.74	92.15%
851	Cultural Arts	\$79,773.00	\$73,132.22	\$0.00	\$6,640.78	91.68%
852	Athletics	\$1,078,316.00	\$948,978.57	\$0.00	\$129,337.43	88.01%
853	Hazelton Trust Fund	\$5,500.00	\$385.20	\$0.00	\$5,114.80	7.00%
880	Contracts with County Depts	\$151,752.00	\$151,752.05	\$0.00	(\$0.05)	100.00%
889	Superintendent Discretionary	\$15,000.00	\$7,867.40	\$0.00	\$7,132.60	52.45%
890	Superintendent Office	\$115,496.00	\$107,093.94	\$0.00	\$8,402.06	92.73%
891	Assistant Superintendent Offic	\$220,464.00	\$217,138.38	\$0.00	\$3,325.62	98.49%
892	Associate Superintendent Offic	\$20,300.00	\$9,181.80	\$0.00	\$11,118.20	45.23%
894	Finance	\$960,142.00	\$909,720.14	\$0.00	\$50,421.86	94.75%
895	Facilities Planning	\$122,248.00	\$27,398.33	\$0.00	\$94,849.67	22.41%
896	Student Services	\$198,657.00	\$192,415.81	\$0.00	\$6,241.19	96.86%
897	Communications	\$382,705.00	\$358,001.48	\$0.00	\$24,703.52	93.55%
898	Human Resources	\$281,426.00	\$281,254.74	\$0.00	\$171.26	99.94%
Grand Total		\$78,313,192.00	\$69,067,301.58	\$0.00	\$9,245,890.42	88.19%

### Federal Grants Fund

The Federal Grants Fund is amended to reflect an increase of \$623,114. New allotments were received for ESSER III – School Improvement and additional funds were allocated by DPI for IDEA State Improvement Grant (PRC 082), IDEA Preschool Part B (619) PRC 119 and ESSER III Homeless II (PRC 184).

The chart below shows the allotments included in the current budget.

PRC	Description	Amendment #7	Change	Amendment #8
017	CTE Program Improvement	\$ 439,602	\$ -	\$ 439,602
026	Education for Homeless Children	\$ 83,771	\$ -	\$ 83,771
049	IDEA Preschool Part B (619) Grant	\$ 212,246	\$ -	\$ 212,246
050	ESEA Title 1 - LEA Basic Program	\$ 9,089,740	\$ -	\$ 9,089,740
051	ESEA Title 1 - Migrant Program	\$ 386,698	\$ -	\$ 386,698
060	IDEA, Part B (611)	\$ 9,862,635	\$ -	\$ 9,862,635
082	IDEA State Improvement Grant	\$ 34,090	\$ 1,500	\$ 35,590
103	Title II - Improving Teacher Quality	\$ 1,253,032	\$ -	\$ 1,253,032
104	Title III - Language Acquisition	\$ 451,776	\$ -	\$ 451,776
105	ESEA Title I - School Improvement	\$ 231,462	\$ -	\$ 231,462
108	Student Support and Academic Enrichment	\$ 627,343	\$ -	\$ 627,343
111	Title III - Language Acquisition	\$ 5,991	\$ -	\$ 5,991
114	IDEA, Part B (611) Risk Pool	\$ 136,044	\$ -	\$ 136,044
115	Title I Targeted Support & Improvement	\$ 706,369	\$ -	\$ 706,369
118	IDEA, Part B (611) Targeted Assistance	\$ 27,420	\$ -	\$ 27,420
119	IDEA, Preschool Part B (619)	\$ 26,138	\$ 3,102	\$ 29,240
163	CARES Act K12 Emergency Relief	\$ 1,688,459	\$ -	\$ 1,688,459
167	ESSERF - Exceptional Children	\$ 142,921	\$ -	\$ 142,921
169	GEER Specialized Instructional Support Personnel	\$ 568,998	\$ -	\$ 568,998
170	GEER Supplemental Instructional Services	\$ 260,552	\$ -	\$ 260,552
171	CRRSA K12 Emergency Relief - ESSER II	\$ 21,117,502	\$ -	\$ 21,117,502
173	Contract Health Support ESSER II	\$ 151,882	\$ -	\$ 151,882
174	ESSER II - School Nutrition COVID Support	\$ 165,124	\$ -	\$ 165,124
176	ESSER II - Learning Loss Funding	\$ 650,078	\$ -	\$ 650,078
177	ESSER II - Summer Career Accelerator Program	\$ 427,604	\$ -	\$ 427,604
178	ESSER II - Competency Based Assessment	\$ 126,690	\$ -	\$ 126,690
181	American Rescue Plan ESSER III	\$ 49,823,439	\$ -	\$ 49,823,439
183	ESSER III - Homeless I	\$ 90,000	\$ -	\$ 90,000
184	ESSER III - Homeless II	\$ 214,232	\$ 18,004	\$ 232,236
185	ESSER III - ARP IDEA 611 Grant	\$ 1,308,909	\$ -	\$ 1,308,909
186	ESSER III - ARP IDEA Preschool Grant	\$ 112,640	\$ -	\$ 112,640
192	ESSER III - Cyberbullying and Suicide Prevention	\$ 241,275	\$ -	\$ 241,275
195	ESSER III - School Improvement	\$ -	\$ 47,849	\$ 47,849
203	ESSER III - ARP Teacher Bonuses	\$ 1,470,105	\$ 552,659	\$ 2,022,764
205	ESSER III - Driver Education	\$ 7,108	\$ -	\$ 7,108
		\$ 102,141,876	\$ 623,114	\$ 102,764,990

### Capital Outlay Fund

The Capital Outlay Fund is amended to reflect an increase of \$5,114,807.41. This increase is the appropriation of \$3,596,226.14 additional 40/42 funds received from sales tax revenue on capital funds, and allocation of \$394,559.40 from insurance claims. Other allocations include \$39,797.80 from Dogwood Trust grant for the purchase of a van for the Family Resource Center, \$25,000 from the Town of Woodfin for Woodfin ES playground, \$152,066 SCIF Athletic Allotment for CD Owen MS fieldhouse and an Emergency Connectivity Grant of \$907,158.07.

### Child Nutrition Fund

The Child Nutrition Fund is amended to reflect an increase of \$2,640,611.

### Other Specific Revenue Fund

The Other Specific Revenue Fund is amended to reflect a net increase of \$182,563. Funds were allotted from the NC Early Childhood Stabilization grant in DHHS Childcare Grant (PRC 429) for bonuses and in Career and Technical Education (PRC 013) for repayment of debt accrued due to COVID in the childcare centers. To expend remaining funds from previous years, funds were budgeted in Preschool Assessment (PRC 443) and Paddison Grant (PRC 502). Other changes were made to adjust budget totals to correct individual line items and cover worker's compensation adjustments and unanticipated expenses.

The chart on the next page shows the allotments included in the current budget.

PRC	Description	Amendment #7	Change	Amendment #8
013	Career and Technical Education	\$ 50,348	\$ 28,179	\$ 78,527
026	Family Resource Center	\$ 40,949	\$ -	\$ 40,949
034	Academically/Intellectually Gifted	\$ 6,397	\$ 15	\$ 6,412
035	School Nutrition	\$ 70,570	\$ -	\$ 70,570
061	Local Reserve for Textbooks	\$ 296,594	\$ -	\$ 296,594
067	Assistant Principal Intern	\$ 43,672	\$ 3,350	\$ 47,022
068	Community High School Appropriation	\$ 276,116	\$ -	\$ 276,116
069	Special Appropriation At-Risk	\$ 457,053	\$ (8,277)	\$ 448,776
112	Math/Science Partnership	\$ 965	\$ -	\$ 965
301	JROTC Program	\$ 603,524	\$ -	\$ 603,524
305	Medicaid Administrative Outreach	\$ 200,000	\$ 15,000	\$ 215,000
306	Medicaid Fee for Service Reimbursement	\$ 500,000	\$ 2,585	\$ 502,585
340	Pisgah Forest Revenue	\$ 10,065	\$ -	\$ 10,065
429	DHHS Childcare	\$ -	\$ 28,273	\$ 28,273
443	Preschool Assessment Grant (Old)	\$ -	\$ 279	\$ 279
502	Paddison Grant (Old)	\$ -	\$ 6,986	\$ 6,986
504	BCS Foundation	\$ 83,451	\$ -	\$ 83,451
509	Science Grant - Duke Energy	\$ 8,136	\$ -	\$ 8,136
517	Career Academy Grant - Erwin High	\$ 103,605	\$ 2,316	\$ 105,921
523	Re-Imagine BCS Middle College	\$ 12,500	\$ -	\$ 12,500
525	Bookmobile Donation	\$ 2,700	\$ -	\$ 2,700
533	Duke Energy Grant	\$ 673	\$ -	\$ 673
538	American Institute of Math Grant	\$ 180	\$ -	\$ 180
539	EL Education Grant	\$ 1,168	\$ -	\$ 1,168
540	BCSF - Let's Go Ride a Bike	\$ 91	\$ -	\$ 91
542	Interconnected Systems Framework	\$ 17,740	\$ -	\$ 17,740
544	Dollar General Literacy Foundation Grant	\$ 90	\$ -	\$ 90
545	Opioid Awareness Grant	\$ 3,862	\$ -	\$ 3,862
550	Do the Write Thing Grant	\$ 2,047	\$ -	\$ 2,047
551	Vaya Health Grant	\$ 746	\$ -	\$ 746
556	Mercy - Math Forward Grant	\$ 6	\$ -	\$ 6
599	Confucius Classroom Grant	\$ 7,200	\$ -	\$ 7,200
610	Enka District Special Supplement Tax	\$ 158,672	\$ -	\$ 158,672
640	Vending Proceeds	\$ 30,000	\$ -	\$ 30,000
641	CTE Supplies & Materials	\$ 7,564	\$ -	\$ 7,564
706	School Activity Bus Fees (Ineligible Transporta	\$ 110,000	\$ -	\$ 110,000
802	Maintenance- Public Utilities	\$ 796,253	\$ 69,850	\$ 866,103
804	Other Local Revenue	\$ -	\$ 10,046	\$ 10,046
845	Parking Security	\$ 188,523	\$ -	\$ 188,523
846	Duke Energy Elementary Grant	\$ 10,407	\$ -	\$ 10,407
851	Arts Education	\$ 5,000	\$ -	\$ 5,000
853	Hazelton Trust	\$ 3,500	\$ -	\$ 3,500
857	Paddison Grant	\$ 130,632	\$ -	\$ 130,632
860	Reimbursement from Asheville City Schools	\$ 67,659	\$ 23,960	\$ 91,619
896	Student Services	\$ 21,600	\$ -	\$ 21,600
900	Employee Enhancement Committee	\$ 4,000	\$ -	\$ 4,000
<b>Total</b>		<b>\$ 4,334,258</b>	<b>\$ 182,563</b>	<b>\$ 4,516,821</b>

Respectfully Submitted,



Tina Thorpe  
Chief Financial Officer  
Buncombe County Schools



**BUDGET AMENDMENT #8 FOR FISCAL YEAR 2021-22  
BUNCOMBE COUNTY BOARD OF EDUCATION**

**SECTION 1** - The following amounts are hereby amended for supporting operations of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$147,523,086	\$472,860	\$147,995,946
6000	System-wide Support Services	\$19,692,103	-\$48,201	\$19,643,902
7000	Ancillary Services	\$386,668	-\$4,779	\$381,889
8000	Non-Programmed Charges	\$0	\$119,753	\$119,753
<b>TOTAL</b>		<b>\$167,601,857</b>	<b>\$539,633</b>	<b>\$168,141,490</b>

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

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3100	State Public School Fund Revenue	\$165,050,052	\$539,633	\$165,589,685
3211	State Textbooks Revenue	\$2,551,805	\$0	\$2,551,805
<b>TOTAL</b>		<b>\$167,601,857</b>	<b>\$539,633</b>	<b>\$168,141,490</b>

**SECTION 3** - The following amounts are hereby amended for supporting operations of the school administrative unit in the **Local Current Expense** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$46,261,087	-\$126,635	\$46,134,452
6000	System-wide Support Services	\$24,201,825	-\$166,731	\$24,035,094
7000	Ancillary Services	\$14,886	\$43	\$14,929
8000	Non-Programmed Charges	\$8,111,510	\$17,207	\$8,128,717
<b>TOTAL</b>		<b>\$78,589,308</b>	<b>-\$276,116</b>	<b>\$78,313,192</b>

**SECTION 4** - The following revenues are hereby amended for the **Local Current Expense** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	\$42,000	\$0	\$42,000
4120-	Local other than County			
4800	Appropriation	\$486,000	\$0	\$486,000
4110	County Appropriation	\$73,161,308	-\$276,116	\$72,885,192
<b>TOTAL OPERATING REVENUE</b>		<b>\$73,689,308</b>	<b>-\$276,116</b>	<b>\$73,413,192</b>
4900	Use of Stabilization Funds*	\$4,900,000	\$0	\$4,900,000
<b>TOTAL</b>		<b>\$78,589,308</b>	<b>-\$276,116</b>	<b>\$78,313,192</b>

**SECTION 5** - The following amounts are hereby amended for supporting operations of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$68,327,643	\$609,300	\$68,936,943
6000	System-wide Support Services	\$21,768,554	\$398,305	\$22,166,859
7000	Ancillary Services	\$161,946	\$14,745	\$176,690
8000	Non-Programmed Charges	\$11,883,732	-\$399,235	\$11,484,497
<b>TOTAL</b>		<b>\$102,141,876</b>	<b>\$623,114</b>	<b>\$102,764,990</b>

**SECTION 6** – The following revenues are hereby amended for the **Federal Grants Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
	Federal Grants Allotted through			
3600	NCDPI	\$102,141,876	\$623,114	\$102,764,990
<b>TOTAL</b>		<b>\$102,141,876</b>	<b>\$623,114</b>	<b>\$102,764,990</b>

**SECTION 7** – The following amounts are hereby amended for supporting operations of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$7,563,841	\$3,313,162	\$10,877,003
6000	System-wide Support Services	\$1,711,843	\$40,298	\$1,752,141
7000	Ancillary Services	\$176,648	\$850	\$177,498
8000	Non-Programmed Charges	\$318,837	-\$27,772	\$291,066
9000	General Capital Projects	\$53,114,279	\$1,788,269	\$54,902,548
<b>TOTAL</b>		<b>\$62,885,447</b>	<b>\$5,114,807</b>	<b>\$68,000,255</b>



**SECTION 8** – The following revenues are hereby amended for the **Capital Outlay Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Other Funds	\$100,000	\$152,066	\$252,066
3400	NCDPI	\$2,771,366	\$0	\$2,771,366
3700	Federal Revenue - Other Funds	\$0	\$907,158	\$907,158
4100-				
4800	Local Revenue	\$49,263,872	\$4,055,583	\$53,319,456
TOTAL OPERATING REVENUE		\$52,135,238	\$5,114,807	\$57,250,045
4900	Other Financing Sources	\$10,750,209	\$0	\$10,750,209
TOTAL		\$62,885,447	\$5,114,807	\$68,000,255

**SECTION 9** – In addition, authorization is hereby granted to continue both regular and building program projects uncompleted at June 30, 2022 per prior budget authorization.

**SECTION 10** – The following amounts are hereby amended for supporting operations of the school administrative unit in the **School Nutrition Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	\$13,805,802	\$2,581,861	\$16,387,663
8000	Non-Programmed Charges	\$441,251	\$58,749	\$500,000
TOTAL		\$14,247,053	\$2,640,611	\$16,887,663

**SECTION 11** – The following revenues are hereby amended for the **School Nutrition Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	\$0	\$0	\$0
3800	Federal Revenue	\$13,509,094	\$2,954,217	\$16,463,311
4100-				
4800	Local Revenue	\$577,763	-\$315,151	\$262,612
TOTAL OPERATING REVENUE		\$14,086,857	\$2,639,066	\$16,725,923
4900	Other Financing Sources	\$160,196	\$1,545	\$161,741
TOTAL		\$14,247,053	\$2,640,611	\$16,887,663

**SECTION 12** – The following amounts are hereby amended for supporting operations of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$3,136,972	\$79,667	\$3,216,638
6000	System-wide Support Services	\$1,039,265	\$93,810	\$1,133,075
7000	Ancillary Services	\$34,570	\$0	\$34,570
8000	Non-Programmed Charges	\$123,451	\$9,086	\$132,537
TOTAL		\$4,334,258	\$182,563	\$4,516,821

**SECTION 13** – The following revenues are hereby amended for the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Not Allotted through NCDPI	\$0	\$0	\$0
	Federal - Not Allotted through			
3700	NCDPI	\$1,090,965	\$17,485	\$1,108,450
4100-				
4800	Local Revenue	\$2,895,965	\$157,812	\$3,053,777
TOTAL OPERATING REVENUE		\$3,986,931	\$175,297	\$4,162,228
4900	Other Financing Sources	\$347,328	\$7,266	\$354,593
TOTAL		\$4,334,258	\$182,563	\$4,516,821

**SECTION 14** – Within the overall budget, all appropriations shall firstly be paid from revenues restricted as to use and secondly from general unrestricted revenues.

**SECTION 15** – The Chief Financial Officer is hereby directed to record all restricted revenue that was not expended for its intended purpose as either deferred revenue, restricted fund balance, committed fund balance or assigned fund balance (as appropriate) within the Financial Statements. The restricted revenue sources include, but are not limited to, Medicaid reimbursements, reimbursements for services rendered to exceptional children, grant advances, Enka Consolidated Special Tax District unexpended proceeds, and Pisgah Forest reserve payments.

**SECTION 16** – The Chief Financial Officer is hereby directed to record all cash being invested for the individual schools as restricted cash upon the body of the Financial Statements so that the Board of Education's intent to keep these sums separate and apart can be clearly demonstrated. This action will also demonstrate the Board's intent that the Buncombe County Schools not draw upon these moneys to satisfy its overall cash flow needs.

**SECTION 17** – The Superintendent is authorized to administer the budget as outlined in Section 501 of the adopted Buncombe County Public Schools Policy Manual.

**SECTION 18** – Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Financial Officer for direction in carrying out their duties.

**READ AND APPROVED THIS THIRTIETH DAY OF JUNE, 2022.**

\_\_\_\_\_  
Madam Chair, Board of Education

\_\_\_\_\_  
Secretary, Board of Education