

Based on 3/8/18 Budget Presentation

A budget is a spending plan based upon expected revenues, estimated expenses are appropriated in expense categories based on the needs of the school system.

Example of Funding for 2016-2017

State SOQ Funding:	\$9,537,393
Budgeted:	\$21,387,824
Spent:	\$21,277,001
Difference (total - state)	\$11,739,608 **funding deficit** (which must be supplemented by other revenue codes)

Many of your budget questions are asked out of context without a full understanding of the comprehensive budget. When reviewing the comprehensive budget, you will notice variations in the lines of a specific category such as secondary instruction (a line within the instruction category) and custodial (a line within the maintenance category). Some lines in categories report at a deficit due to unexpected expenses; however the category itself was not over spent. Funds within a category are encumbered in order to meet the needs of the school division.

In the event a category is overspent, PCPS asks permission from the Board of Supervisors to move money from one category to another category. For example: In the past few years, we have received a state security grant. In order to receipt and encumber the funds, PCPS must receive permission from the Board of Supervisors to increase the maintenance category by the grant amount that is received and spent.

Secondary Instruction Example:

PATRICK COUNTY PUBLIC SCHOOLS
 FD-FUNC---- EXPENDITURES SUMMARY REPORT
 for Fiscal Year 2017 ()
 Posted Only Figures
 Executed By: khh

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Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	Expenditures JUNE	Expenditures Year-to-Date	Available Balance	Percent Used
FD 6 GENERAL								
61000	INSTRUCTION	\$ 19,143,886.91	\$ 0.00	\$ 2,599,919.37	\$ 18,922,195.18	\$ 221,691.73	98.84	
6	GENERAL	\$ 19,143,886.91	\$ 0.00	\$ 2,599,919.37	\$ 18,922,195.18	\$ 221,691.73	98.84	
GRAND TOTAL		\$ 19,143,886.91	\$ 0.00	\$ 2,599,919.37	\$ 18,922,195.18	\$ 221,691.73	98.84	

PATRICK COUNTY PUBLIC SCHOOLS
 FD-PJT-FUNC-C/C-PGM-OBJ EXPENDITURES SUMMARY REPORT
 for Fiscal Year 2017 ()
 Posted and Distributed Figures
 Executed By: khh

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Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	Expenditures JUNE	Expenditures Year-to-Date	Available Balance	Percent Used
FD 6 GENERAL								
PJT 000 NON-CATEGORICAL								
FUNC 61100 INSTRUCTION								
C/C 300 SECONDARY								
PGM 100 REGULAR								
1120	COMP. SECONDARY TEACHERS	\$ 2,066,625.06	\$ 0.00	\$ 346,632.53	\$ 2,083,481.60	\$ 16,856.54	100.82	
1151	COMP. TEACHER ASSISTANT	\$ 81,359.20	\$ 0.00	\$ 10,233.18	\$ 61,731.72	\$ 19,627.48	75.88	
1520	COMP. SUBSTITUTE TEACHERS	\$ 37,815.00	\$ 0.00	\$ 1,637.99	\$ 34,662.36	\$ 3,152.64	91.66	
1620	COMP. EXTRACURRICULAR/SUPPLEMENT	\$ 218,737.05	\$ 0.00	\$ 10,993.95	\$ 232,708.09	\$ 13,971.04	106.39	
2100	FICA SECONDARY TEACHERS	\$ 183,947.03	\$ 0.00	\$ 26,940.59	\$ 175,885.32	\$ 8,061.71	95.62	
2210	VRSR SECONDARY TEACHERS	\$ 311,969.21	\$ 0.00	\$ 24,973.30	\$ 274,706.30	\$ 37,262.91	88.06	
2220	VRSR HYBRID PLAN SECONDARY TEACH	\$ 0.00	\$ 0.00	\$ 3,040.92	\$ 33,450.17	\$ 33,450.17	100.00	
2300	HOSPITAL SECONDARY TEACHERS	\$ 185,264.50	\$ 0.00	\$ 21,663.20	\$ 133,050.44	\$ 52,214.06	71.82	
2400	GROUP LIFE SECONDARY TEACHERS	\$ 25,110.76	\$ 0.00	\$ 2,503.32	\$ 27,536.52	\$ 2,425.76	109.66	
2510	VRSR DISABILITY INS HYBRID SECON	\$ 671.00	\$ 0.00	\$ 56.02	\$ 616.22	\$ 54.78	91.84	
2600	UNEMPLOYMENT INSURANCE	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 2,288.05	\$ 7,711.95	22.88	
2700	WORKER'S COMPENSATION	\$ 20,903.00	\$ 0.00	\$ 10,656.00	\$ 43,132.61	\$ 22,229.61	206.35	
2750	RETIREE HEALTH CARE CREDIT	\$ 23,621.14	\$ 0.00	\$ 2,121.20	\$ 23,333.20	\$ 287.94	98.78	
2800	OTHER BENEFITS	\$ 29,300.00	\$ 0.00	\$ 1,459.99	\$ 2,659.99	\$ 26,640.01	9.08	
3000	PURCHASED SERVICE	\$ 8,000.00	\$ 0.00	\$ 0.00	\$ 262.50	\$ 7,737.50	3.28	
3810	TUITION OTHER DIVISION IN STATE	\$ 69,780.00	\$ 0.00	\$ 935.00	\$ 344,120.96	\$ 274,340.96	493.15	
5500	TRAVEL SECONDARY TEACHERS	\$ 7,350.75	\$ 0.00	\$ 0.00	\$ 4,203.38	\$ 3,147.37	57.18	
5501	PC - STAFF DEVELOPMENT	\$ 5,688.00	\$ 0.00	\$ 696.32	\$ 5,484.86	\$ 203.14	96.43	
6000	MATERIALS/SUPPLIES	\$ 4,284.42	\$ 0.00	\$ 16,212.90	\$ 50,755.43	\$ 46,471.01	1184.65	
6001	PC - OFFICE EXPENSES	\$ 5,688.00	\$ 0.00	\$ 1,881.71	\$ 5,688.00	\$ 0.00	100.00	
6003	PC - COPIER EXPENSES	\$ 11,850.00	\$ 0.00	\$ 731.23	\$ 11,363.25	\$ 486.75	95.89	
6004	PC - COMPETITION REGISTRATION	\$ 1,896.00	\$ 0.00	\$ 1,490.43	\$ 1,635.43	\$ 260.57	86.26	
6020	TEXTBOOKS	\$ 84,883.56	\$ 0.00	\$ 0.00	\$ 19,199.91	\$ 65,683.65	22.62	
6030	INSTRUCTIONAL MATERIALS	\$ 51,638.00	\$ 0.00	\$ 4,214.96	\$ 46,614.37	\$ 5,023.63	90.27	
6031	PC - INSTRUCTIONAL	\$ 52,192.00	\$ 0.00	\$ 12,646.92	\$ 44,168.59	\$ 8,023.41	84.63	
6032	SECONDARY BAND	\$ 2,000.00	\$ 0.00	\$ 1,275.64	\$ 1,567.63	\$ 432.37	78.38	
6033	SECONDARY CHORAL	\$ 2,000.00	\$ 0.00	\$ 1,479.29	\$ 1,833.88	\$ 166.12	91.69	
6034	SECONDARY ART	\$ 4,000.00	\$ 0.00	\$ 231.71	\$ 3,754.42	\$ 245.58	93.86	
6035	PC - PAPER	\$ 9,254.08	\$ 0.00	\$ 0.00	\$ 8,992.32	\$ 261.76	97.17	
6036	ACT TESTING	\$ 3,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,000.00	0.00	
6037	BAND INSTRUMENTS	\$ 6,500.00	\$ 0.00	\$ 4,533.93	\$ 6,369.77	\$ 130.23	98.00	
8202	FCHS ATHLETICS	\$ 24,285.00	\$ 0.00	\$ 0.00	\$ 16,999.50	\$ 7,285.50	70.00	
100	REGULAR	\$ 3,549,612.76	\$ 0.00	\$ 509,242.23	\$ 3,702,256.79	\$ 152,644.03	104.30	
300	SECONDARY	\$ 3,549,612.76	\$ 0.00	\$ 509,242.23	\$ 3,702,256.79	\$ 152,644.03	104.30	
61100	INSTRUCTION	\$ 3,549,612.76	\$ 0.00	\$ 509,242.23	\$ 3,702,256.79	\$ 152,644.03	104.30	
000	NON-CATEGORICAL	\$ 3,549,612.76	\$ 0.00	\$ 509,242.23	\$ 3,702,256.79	\$ 152,644.03	104.30	
6	GENERAL	\$ 3,549,612.76	\$ 0.00	\$ 509,242.23	\$ 3,702,256.79	\$ 152,644.03	104.30	
GRAND TOTAL		\$ 3,549,612.76	\$ 0.00	\$ 509,242.23	\$ 3,702,256.79	\$ 152,644.03	104.30	

Custodial Example:

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For JUNE	Expenditures Year-to-Date	Available Balance	Percent Used
FD 6 GENERAL							
PJT 000 NON-CATEGORICAL							
FUNC 64200 MAINTENANCE - BUILDING SERVICES							
C/C 900 ADMINISTRATIVE							
PGM 100 REGULAR							
1190	COMP. CUSTODIAL STAFF	\$ 461,555.28	\$ 0.00	\$ 38,266.56	\$ 481,196.86	\$ 19,641.58	104.26
2100	FICA CUSTODIAL STAFF	\$ 35,308.98	\$ 0.00	\$ 2,676.12	\$ 33,956.05	\$ 1,352.93	96.17
2210	VRSR CUSTODIAL STAFF	\$ 29,557.11	\$ 0.00	\$ 1,925.85	\$ 23,110.20	\$ 6,446.91	78.19
2220	VRSR HYBRID PLAN CUSTODIAL STAFF	\$ 1,000.00	\$ 0.00	\$ 579.42	\$ 6,952.93	\$ 5,952.93	695.29
2300	HOSPITAL CUSTODIAL STAFF	\$ 49,800.00	\$ 0.00	\$ 5,325.92	\$ 62,942.72	\$ 13,142.72	126.39
2400	GROUP LIFE CUSTODIAL STAFF	\$ 5,939.14	\$ 0.00	\$ 486.94	\$ 5,843.28	\$ 95.86	98.39
2510	VRSR DISABILITY INS HYBRID CUSTO	\$ 784.86	\$ 0.00	\$ 50.72	\$ 608.58	\$ 176.28	77.54
2600	UNEMPLOYMENT INSURANCE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13.89	\$ 13.89	100.00
2800	OTHER BENEFITS	\$ 3,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,000.00	0.00
3000	PURCHASED SERVICE - MAINTENANCE	\$ 76,661.60	\$ 0.00	\$ 625.80	\$ 51,539.15	\$ 25,122.45	67.23
5100	UTILITIES SERVICE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 132.32	\$ 132.32	100.00
5101	ELECTRICAL SERVICE	\$ 600,000.00	\$ 0.00	\$ 3,365.43	\$ 646,260.31	\$ 46,260.31	107.71
5102	HEATING FUEL	\$ 50,000.00	\$ 0.00	\$ 0.00	\$ 8,969.04	\$ 41,030.96	17.94
5103	WATER/GARBAGE SERVICE	\$ 33,150.00	\$ 0.00	\$ 2,796.28	\$ 56,388.81	\$ 23,238.81	170.10
5200	COMMUNICATIONS SERVICE	\$ 72,000.00	\$ 0.00	\$ 239.57	\$ 35,488.05	\$ 36,511.95	49.29
5300	BUILDING INSURANCE	\$ 65,564.00	\$ 0.00	\$ 2,000.00	\$ 6,000.00	\$ 59,564.00	9.15
5400	LEASES & RENTALS	\$ 20,000.00	\$ 0.00	\$ 971.46	\$ 13,244.37	\$ 6,755.63	66.22
6000	MATERIALS/SUPPLIES CUSTODIAL	\$ 123,421.00	\$ 0.00	\$ 8,283.90	\$ 159,692.51	\$ 36,271.51	129.39
6001	BR - MAINT. ALLOCATION	\$ 798.00	\$ 0.00	\$ 138.76	\$ 509.38	\$ 288.62	63.83
6002	HR - MAINT. ALLOCATION	\$ 666.00	\$ 0.00	\$ 493.11	\$ 666.00	\$ 0.00	100.00
6003	MD - MAINT. ALLOCATION	\$ 327.00	\$ 0.00	\$ 0.00	\$ 297.50	\$ 29.50	90.98
6004	PC - MAINT. ALLOCATION	\$ 3,012.00	\$ 0.00	\$ 491.61	\$ 2,931.24	\$ 80.76	97.32
6005	PS - MAINT. ALLOCATION	\$ 720.00	\$ 0.00	\$ 696.20	\$ 702.65	\$ 17.35	97.59
6006	ST - MAINT. ALLOCATION	\$ 1,302.00	\$ 0.00	\$ 218.85	\$ 1,302.00	\$ 0.00	100.00
6007	WW - MAINT. ALLOCATION	\$ 579.00	\$ 0.00	\$ 187.50	\$ 579.00	\$ 0.00	100.00
100	REGULAR	\$ 1,635,145.97	\$ 0.00	\$ 64,227.44	\$ 1,599,326.84	\$ 35,819.13	97.81
900	ADMINISTRATIVE	\$ 1,635,145.97	\$ 0.00	\$ 64,227.44	\$ 1,599,326.84	\$ 35,819.13	97.81
64200	MAINTENANCE - BUILDING SERVICES	\$ 1,635,145.97	\$ 0.00	\$ 64,227.44	\$ 1,599,326.84	\$ 35,819.13	97.81
000	NON-CATEGORICAL	\$ 1,635,145.97	\$ 0.00	\$ 64,227.44	\$ 1,599,326.84	\$ 35,819.13	97.81

1. Item #240211, pg. 9: Does the salary supplement line of \$98,818 represent the sum of the additional income that Dr. Sroufe gave to Cyndi Williams, Katina Hylton, Amanda Hylton and Karen Fulcher during this fiscal year? If not, what does this amount represent? Am I missing other employees in this sum?
 - a. This state revenue code does not represent salaries. This is state funding for the 2% salary increase.
 - b. *Superintendent's Memo #145-17: Chapter 836 of the 2017 Acts of Assembly (i.e., 2017 Appropriation Act) provides for a 2.0 percent compensation supplement payment for funded SOQ instructional and support positions, with an effective date under the state formula of February 15, 2018. School divisions previously received guidance from the Virginia Department of Education (VDOE) in Attachment A of Superintendent's Memorandum No. 058-17 that this state payment does not require a specific local match. However, in order to receive the state payment in fiscal year 2018, the Chapter 836 budget requires that divisions certify that a minimum average 2.0 percent salary increase will be provided to instructional and support staff at some point over the 2016-2018 biennium (i.e., during fiscal years 2017 and 2018). Division superintendents must ensure that the local funding necessary to provide the required 2.0 percent salary increase has been budgeted before certifying their intent to participate in the initiative.*

2. Item #240214, pg. 9: In 2017-2018, the state provided \$218,799 for textbooks. However, if you look at page 19, Item# 6020, PCPS apparently only spent \$40,375 on textbooks. Therefore, where is the missing \$178,424?
 - Funds have not been encumbered at this time. Math textbooks will be purchased before the end of the fiscal year.
 - I'm also wondering why that money was not spent when I, for one, am using 14 year-old textbooks?
 - The VDOE textbook adoption cycle occurs once every seven years. The approval to skip secondary textbooks was made by the previous administration.
 - http://www.doe.virginia.gov/instruction/textbooks/review_process/index.shtml
 - And still on the topic of textbooks, why are you projecting to receive \$199,068 (pg.9) on textbooks for the next fiscal year but you are planning to spend almost \$25,000 less on textbooks (pg. 19)?
 - \$382,187.74 is budgeted for 18-19 (2 textbook adoptions: history & science)
 - \$175,141.12 is the budgeted amount for 17-18 (math textbook adoption)

Appropriations Act: State Textbook Information

The appropriation in this Item includes \$70,307,670 the first year and \$70,478,652 the second year from the general fund as the state's share of the cost of textbooks based on a per pupil amount of \$100.69 the first year and \$100.69 the second year. A school division shall appropriate these funds for textbooks or any other public education instructional expenditure by the school division. The state's distributions for textbooks shall be based on adjusted March 31 ADM. These funds shall be matched by the local government, based on the composite index of local ability-to-pay. School divisions shall provide free textbooks to all students. School divisions may use a portion of this funding to purchase Standards of Learning instructional materials. School divisions may also use these funds to purchase electronic textbooks or other electronic media resources integral to the curriculum and classroom instruction and the technical equipment required to read and access the electronic textbooks and electronic curriculum materials. Any funds provided to school divisions for textbook costs that are unexpended as of June 30, 2019, or June 30, 2020, shall be carried on the books of the locality to be appropriated to the school division the following year to be used for same purpose. School divisions are permitted to carry forward any remaining balance of textbook funds until the funds are expensed for a qualifying purpose.

3. Item #240207, pg. 9: I have questions about how the \$95,667 allocated for the Gifted program was spent AND how the \$96,875 proposed in this budget is going to be spent? More specifically, here's my question. On page 9, it shows that the actual amount spent on the Gifted program in 16-17 was \$96,051. Last June I had FOIAed the amount of stipends that teachers received in that same year. I learned that the total amount of stipends paid to teachers was \$17,200. So how was the remaining \$78,851 spent?
 - a. Gifted teacher stipends and school gifted allocation amounts are paid in the expense budget.
 - b. Other instructional expenses are encumbered with gifted funds

4. Item #161204, pg. 10: It appears that money received from cafeterias **increased** by \$262,089 from the previous fiscal year. Given that we're feeding fewer students with our declining student population yet still came out over a quarter million dollars ahead, why can't our over-worked and seriously under-paid cafeteria workers be given a "salary adjustment" like Dr. Sroufe gave a select few employees in the central office?
 - a. \$375, 537.61 is the actual receipted amount for 16-17
 - b. \$637,626.70 is the budgeted amount for 17-18
 - c. The item number referenced is a revenue account. Money received from anyone who pays for lunch or breakfast in school cafeterias is accounted for in this projected amount.
 - d. The school nutrition program is a self-supporting fund.
 - e. A budgeted amount (a projection of what we may receive) is not the amount spent. This is not state funding, but it is a division projected amount for the year. The number of meals consumed by students varies year to year.

5. Item #61310, pg. 14: Why are we spending an additional \$203,354 on the “Improvement of Instruction”? How will this additional \$203,354 be spent?
 - a. This line includes division instructional administrators (regular & special education) and clerical salaries, benefits, travel, materials, and supplies.
 - b. A budgeted amount (a projection of what we may receive) is not the amount spent. This is a division projected amount for the year.
6. Expenses for conferences are shown in staff development and travel expense lines throughout the budget. Please refer to page 19 - #5500. Is this where the cost of summer retreats is embedded?
 - a. Summer retreats have not been planned at this time.
7. Are there additional conferences embedded in this line item?
 - a. Travel is included in this line.
8. Are there summer retreats planned for this summer that are located outside Patrick County?
 - a. Summer retreats have not been planned at this time.
9. Item #62120, pg. 14: Why is there an increase of \$11,139 for the Superintendent?
 - a. This line includes salaries, benefits, travel, and expenses for three people.
 - b. A budgeted amount (a projection of what we may receive) is not the amount spent. This is a division projected amount for the year.
10. Does he receive a 10% raise while I, for example, an 18 year teacher, will receive a step increase that amounts to a 1.7% increase? If it’s not a raise for the Superintendent, what is the increase for?
 - a. This line includes salaries, benefits, travel, and expenses for three people.
11. Item #64100, pg. 14: Why are we spending almost ½ million dollars for “Management and Direction” for Pupil Transportation? Surely we are not spending close to a ½ million dollars on bus driver training? And how does this nebulous category increase by over \$28,000 from the previous fiscal year?
 - a. You have incorrectly read the document. Function codes 64100 - 64400 are Operation and Maintenance codes, not pupil transportation codes.
12. Item #63100, pg. 14: Why are we spending close to \$200,000 for “Management and Direction” under Administration, Attendance and Health? Who is being “managed and directed” in this category...the nurses, the attendance secretaries, or administrators? Why did this line item increase by over \$80,000 from the previous fiscal year?
 - a. You have incorrectly read the document. Function codes 63100 - 63700 are Pupil Transportation codes, not Administration, Attendance, and Health codes
13. Item #1113, pg. 18: Why is there an over \$4600 increase in Assistant Superintendent Salaries and wages? Who is receiving this additional money?
 - a. Due to the retirement of the food service director, the assistant superintendent of operations assumed that role for 3 months and the salary for that person had to be expensed to the food service account.

- b. Partial salaries and benefits were taken out of the food service line to pay a portion of the Assistant Superintendent salary. \$4600 was not a pay increase.
14. Item #3420, pg. 19: What are private carriers AND why has this increased from \$825 to \$8,000, an 870% increase, in just one fiscal year?
- a. Currently, we have 3 students receiving these private carrier services. Two students are transported by PARC and one student is transported by parent. The parent is reimbursed each month.
 - b. The number of students in this program fluctuates year to year.
 - c. This is a budgeted amount (a projection of what we may receive) is not the amount spent. This is a division projected amount for the year.
 - d.
15. Item #3100, pg. 19: Why is the Virtual School Program budget increasing by \$30,000 AND why are we spending almost \$1 million on this? What are the benefits of offering this program?
- a. We budget based on the per student cost that the Virtual School charges PCPS.
 - b. PCPS nets approximately \$1800/student enrolled from ADM.
 - c. This year, PCPS netted approximately \$531,000.
16. Item #5001, pg. 19: Why have telecommunication costs more than doubled to \$265,000? What are the largest increases in this category?
- a. \$119,747.86 is the actual receipted amount for 16-17
 - b. \$265,000 is the budgeted amount for 17-18
 - c. A budgeted amount (a projection of what we may receive) is not the amount spent. This is a division projected amount for the year.
17. Item #5200, pg. 19: Why has the communications line item more than doubled to \$72,000? What accounts for this increase?
- a. \$35,488.05 is the actual receipted amount for 16-17
 - b. \$72,000 is the budgeted amount for 17-18
 - c. A budgeted amount (a projection of what we may receive) is not the amount spent. This is a division projected amount for the year.
18. Item #5800, pg. 19: Why has the miscellaneous line item increased more than four times to over \$36,000? What types of things make up miscellaneous? What accounts for the largest increases in this area?
- a. This line includes \$6000 in food service and \$5000 in debt administrative fees. The remaining amount is other transportation costs such as driver physicals.
 - b. \$8,630.03 is the actual amount spent for 16-17
 - c. \$36,355 was the budgeted amount for 17-18
 - d. A budgeted amount (a projection of what we may receive) is not the amount spent. This is a division projected amount for the year.
19. Item #9000, pg. 19: Why did the capital outlay costs under "Other Uses" more than triple? What accounts for this increase?

- a. \$44,013.45 is the actual amount spent for 16-17
 - b. \$150,247.62 was the budgeted amount for 17-18
 - c. A budgeted amount (a projection of what we may receive) is not the amount spent. This is a division projected amount for the year.
20. Item #9100, pg. 19: Please note the misspelling of principle – not principal.
- a. You are incorrect.
Definition of Principal <https://www.merriam-webster.com/dictionary/principal>
 1: a person who has controlling authority or is in a leading position: such as: a chief or head man or woman: the chief executive officer of an educational institution
 2: a matter or thing of primary importance: such as a (1) : a capital sum earning interest, due as a debt, or used as a fund (2) : the corpus of an estate, portion, devise, or bequest b : the construction that gives shape and strength to a roof and is usually one of several trusses; *broadly* : the most important member of a piece of framing
21. Item #5300, pg. 19: Why has insurance increased over \$100,000 from \$12,314 to \$125,564? What accounts for this huge increase?
- a. This line includes building and fleet insurance. Invoices for 16-17 were paid in July 2017 because of fund availability.
 - b. \$12,314 is the actual amount spent for 16-17
 - c. \$125,564 was the budgeted amount for 17-18
 - d. A budgeted amount (a projection of what we may receive) is not the amount spent. This is a division projected amount for the year.
22. Page 21: Summer School. It is my understanding that summer school was not taught last summer. Is this correct?
- a. We did not have summer school last summer.
23. So what happened to the \$50,000 that was allocated to summer school in this current fiscal year? Please note that on page 22 it shows that \$15,778 of the \$50,000 allocated to summer school was not spent. So under either scenario, where is the missing money? It seems like there should be an extra \$50,000 lying around. Where is it?
- a. Summer school funding is based on a reimbursement amount if services are provided. Services were not provided; therefore, no revenue was received for summer school.