***Amended* Agenda**
Board of Trustees
Regular Meeting
Location: Dutch Fork Middle School, Cafeteria
Video Livestream: https://lexrich5.rev.vbrick.com/#/webcasts/boardmeeting

May 24, 2021

1. Call to order at 5:30 p.m.

2. Approval of the agenda

3. Enter Executive Session to consider the following:
    a. Selected employment items *(Exhibit A)* (Action)
    b. Selected employment items *(Exhibit B)* (Information Only)
    c. Amicks Ferry Water / Sewer Tap Close Out Fees (Piney Woods Elementary) *(Exhibit C)* (Action)
    d. Legal Advice Regarding a Contractual Matter (Action)

4. Call to order at 7:00 p.m.

5. Welcoming remarks – Jan Hammond, Board Chair

6. Invocation – Cathy Huddle, Board of Trustees

7. Pledge of Allegiance – Cathy Huddle, Board of Trustees

8. Superintendent's Report (Action as necessary)
    - 2020-2021 School Reentry Overview: Part XVII
    - Monthly Financial Reports *(Exhibit D)*

9. Approval of the minutes of the May 10, 2021 board meeting

10. Public Participation*

ACTION AGENDA

11. Action as Necessary or Appropriate on Matters Discussed in Executive Session

12. Second Reading Approval Proposed Revisions to Policy JQ “Student Fees, Fines and Charges” *(Exhibit E)*

13. First Reading of the FY2022 General Fund Budget (*Exhibit F)*

14. Request to Continue Suspension of Board Policy JFABB and Administrative Rule JFABB-R "Admission of Foreign Exchange Students" *(Exhibit G)*

15. Renewal of Irmo Chapin Recreation Commission Land Lease Agreement (*Exhibit H)*

DISCUSSION AGENDA

16. Adjourn

INFORMATION AGENDA

17. The next regular scheduled board meeting will be June 14, 2021 at the District Office.

**The Board welcomes and encourages public participation. We respectfully ask that you adhere to the procedures and the decorum provided in board policy BEDH “Public Participation at Meetings”. Your comments should be limited to three minutes. Questions asked during public participation will be handled in accordance with board policy BEDH.*

COVID-19 NOTICE: Due to federal and state social distancing guidelines, seating capacity at our school board meeting will be limited. Masks will be required. The district will live stream board meetings to provide virtual viewing options.

District Five OF LEXINGTON & RICHLAND COUNTIES

Minutes
Board Meeting – May 10, 2021

The Board of Trustees of School District Five of Lexington and Richland Counties conducted an in-person meeting at The Center for Advanced Technical Studies with the following members present:

Mrs. Rebecca Blackburn Hines
Mrs. Nikki Gardner, Secretary
Mrs. Jan Hammond, Chair
Mr. Matt Hogan
Mrs. Catherine Huddle
Mr. Ken Loveless, Vice Chair
Mr. Ed White
Dr. Christina Melton, District Superintendent

The following staff members attended:

Mr. Todd Bedenbaugh, Executive Director of Operations
Mrs. Katrina Goggins, Director, Office of Communications
Mr. Michael Guliano, Chief Instructional Officer
Dr. Michael Harris, Chief Planning and Administrative Officer
Mrs. Marty Rawls, Chief Finance Officer
Dr. Tamara Turner, Chief Human Resources Officer

A livestream video link was provided to the public as a viewing option for the meeting.

Mrs. Hammond called the meeting to order at 7:09 p.m. and offered welcoming remarks. Board member, Matt Hogan, led with a moment of silence and the Pledge of Allegiance.

During public participation the following people spoke regarding mask requirements: Brenna-Drew Zingmark, Jackson Valek, Ada Wright, Laken Robinson (all students), Peter Lauzon, John Kawamoto, Alan Wright, Michelle Bellvirrale, Jeff Herring, Kim Stutts, Christine Thornhill, Todd Grosh, Jennifer Zingmark, Catrinia Jones, Lauren Gehr, Jared Fici, Caitlin Walker, Justin Robertson, Hope Lights, Matthew Derrick, Eric Corcoran, Laura LaSalle, Stephanie Berquist, Roger Nelson, Angela Durham, and Lori Carnes. The following people spoke in support of the district and Dr. Melton: Tim Whipple, Stephanie Dukes, Rosie Robinson, Sarah Ostergaard, Ruth Iglesias, Reina Floyd, Mary Ann Sansonetti-Wood and Wyatt Robinson. Ali Hendrick spoke regarding Teacher Forum, Kristin Batchelor and Courtland Thomas spoke regarding public discord, Stacey Price spoke regarding graduation, and Albert Jones spoke regarding pubic participation.

During the Superintendent's Report, Dr. Melton presented the 2020-2021 School Reentry Overview, Part XVI, which highlighted graduation.

The minutes of the April 26, 2021 regular board meeting, and the May 4, 2021 special-called board meeting were approved.

Action Agenda

- Action as Necessary or Appropriate on Matters Discussed in Executive Session
- Approval of Sale of Land Parcel to SCDOT

Discussion Agenda

- Discussion and First Reading of Proposed Revisions to Policy GCG "Part-Time and Substitute Professional Staff Employment"
- Discussion and First Reading Proposed Revisions to Policy JQ "Student Fees, Fines and Charges"
- Discussion of the FY2022 General Fund Budget

Information Only

- Board Committees
- Revisions to Administrative Rule GCG-R "Part-Time and Substitute Professional Staff Employment"

The meeting adjourned at 11:09 p.m.

Record of Voting

School District Five of Lexington and Richland Counties Meeting of May 10, 2021	**Blackburn Hines**	**Gardner**	**Hammond**	**Hogan**	**Huddle**	**Loveless**	**White**
1. M. Huddle S. Loveless Approve the agenda	-	-	-	-	-	-	A
M. Loveless S. Hogan Motion to amend the agenda for the May 10, 2021 board meeting (Item 2) to include approval of the minutes of the May 4, 2021 special-called meeting	X	A	X	X	X	X	A
M. Huddle S. Loveless Motion to amend the agenda to remove Item #18 from the agenda and add to a future meeting agenda as needed.	X	A	X	X	X	X	A
Approve the original motion as amended	X	X	X	X	X	X	A

A = Absent
AB = Abstain
N = No
X = Yes
R = Recuse

	Blackburn Hines	Gardner	Hammond	Hogan	Huddle	Loveless	White
2. M. Huddle S. Hogan Enter Executive Session to consider the following: a. Selected employment items (Exhibit A) (Action) b. Selected employment items (Exhibit B) (Information Only) c. Budget discussion relative to substitute contract (Action) (Exhibit C) d. Budget discussion relative to provider of non-permanent employee contract (Action) e. Bid contract for substitute and contract for providers of non-permanent employees (Action) f. Building Structure at 6020 Westcott Road (Exhibit D) g. Legal advice related to threatened litigation against the District	X	X	X	X	X	X	A
3. M. Loveless S. Huddle I make the motion that we approve the minutes of the April 26, 2021 board meeting.	X	X	X	X	X	X	AB
4. M. Loveless S. Blackburn Hines I make the motion that we approve the minutes of the May 4, 2021 special-called board meeting.	X	X	X	X	X	X	AB
5. M. Loveless S. Blackburn Hines I move that we approve the selected employment items as discussed in Executive Session shown under Exhibit A (Action).	X	X	X	X	X	X	X
6. M. Loveless S. Huddle Pursuant to discussions in executive session regarding items 3.c. and 3.d. I move that we give Kelly Educational Services, Inc. a thirty (30) day termination notice under Article 11 of the contract dated July 1, 2018 and amended by extension on May 16, 2019.	X	X	X	X	X	X	X

A = Absent
AB = Abstain
N = No
X = Yes
R = Recuse

	Blackburn Hines	Gardner	Hammond	Hogan	Huddle	Loveless	White
7. M. Huddle S. Loveless In reference to item 3.e, discussed in executive session, I move that our superintendent either issue a RFP for external services or develop an internal staffing plan to address the district's need for substitute teachers. This plan should ensure that such staffing is only used for substitute teachers and not to be used in lieu of permanent staffing. The plan should ensure that the daily rate for all substitute categories is increased to be comparable with other districts in the Midlands and include fixed daily rates for regular substitutes and a formula for flexible daily rate for long term certified substitutes that are assigned to replace a specific teacher.	X	X	X	X	X	X	X
8. M. Loveless S. Blackburn Hines In regards to item 3.f. as discussed in executive session, I make the motion that we approve the administration's recommendation to sell the building structure located at 6020 Westcott Road.	X	X	X	X	X	X	X
9. M. Gardner S. Blackburn Hines To "reasonably adhere" to state school board guidelines and to clarify district 5's position on masks and to provide students, staff, and parents' choice, I move that we approve for discussion, first & second readings, a new Board Policy ADD Face Coverings that I provided to each board member just before the meeting.	-	-	-	-	-	-	-
Motion amended by Mrs. Gardner: To "reasonably adhere" to state school board guidelines and to clarify district 5's position on masks and to provide students, staff, and parents' choice, I move that we adopt the Face Coverings Resolution that I provided to each board member just before the meeting.	X	X	N	X	X	X	N
10. M. Loveless S. Huddle I make the motion that we approve the administration's request to sell the land parcel (.155 acres along Mt. Vernon Church Road) shown in Exhibit E to SCDOT.	X	X	X	X	X	X	X
11. M. Huddle S. -- I move that we table Discussion Item #13 "Discussion and First Reading of Proposed Revisions to Policy GCG "Part-Time and Professional Staff Employment" because it is related to the earlier vote on substitute teachers. *No second, no vote*	-	-	-	-	-	-	-

A = Absent
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N = No
X = Yes
R = Recuse

	Blackburn Hines	Gardner	Hammond	Hogan	Huddle	Loveless	White
12. M. Loveless S. Blackburn Hines I move that we approve discussion and first reading of proposed revisions to policy JQ "Student Fees, Fines and Charges" as shown in Exhibit G.	X	X	X	X	X	X	AB
13. M. Huddle S. Blackburn Hines Adjourn at 11:09 p.m.	X	X	X	X	X	X	X

A = Absent
AB = Abstain
N = No
X = Yes
R = Recuse

May 10,2021

Kenneth B. Loveless

228 Lookout Pointes Drive

Chapin, SC 29036

SENT VIA EMAIL and US MAIL

The Honorable Janis Hammond, Chair

Board of Trustees

School District 5 of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29036

RE: Recusal of Kenneth B. Loveless, Trustee from Certain Matters which May Come Before The Board

Dear Mrs. Hammond:

At 2:34 AM Friday May 7,2021, I sent an email to Jan Hammond Board Chair for School District 5 of Lexington and Richland Counties.

It read: "As of today I am recusing myself from any matter coming before the board dealing with Thompson-Turner Construction, Inc. Yesterday I gave Jason Durstine, Project Manager with Loveless Commercial Contracting, Inc. with whom I am employed as President permission to enter into a contract for concrete construction as a subcontractor on the A and R Bulk Pack project Moncks Corner, SC. The project at A and R Bulk is in the normal course of business for Loveless Commercial Contracting, Inc. and is not associated with the State of SC or its political subdivisions in any manner.

This recusal shall remain valid until the contract for construction has been concluded.

Please enter this recusal letter into the record of the next regularly scheduled board meeting."

Yours truly,

Kenneth B. Loveless, Trustee

cc: Dr. Cristina Melton, Superintendent

Attachment #1 is included with the minutes of the 5-10-2021 meeting, at the request of Board member Ken Loveless pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

EXHIBIT D

MEMORANDUM

To: Members of the Board of Trustees

Through: Christina S. Melton, Ed.D.
Superintendent

From: Marty Rawls,
Chief Financial Officer

Date: May 17, 2021

Re: May 24, 2021 Board Meeting
Superintendent's Report
Monthly Financial Reports – March 2021

Attached for your information are the revenue and expenditure reports through March 2021.

MR:tl

Attachments

LEXINGTON RICHLAND SCHOOL DISTRICT 5
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING MARCH 31, 2021

	BUDGET	ACTUAL YEAR TO DATE	% Received
LOCAL SOURCES			
Property Taxes - Operations & Delinquent	67,831,629	65,688,043	96.84%
Property Taxes - Penalties & Interest	415,633	241,939	58.21%
Revenue in Lieu of Taxes (FILOT)	1,552,340	1,420,608	91.51%
Tuition - Out of District	5,000	1,379	27.57%
Rentals	120,000	34,400	28.67%
Medicaid	105,000	60,883	57.98%
Interest on Investments	350,000	64,962	18.56%
Other Local Revenue	240,000	832,248	346.77%
TOTAL - LOCAL SOURCES	70,619,602	68,344,462	96.78%
STATE SOURCES			
Education Finance Act (EFA)	42,289,607	31,941,420	75.53%
State Fringe Benefits	20,097,971	14,972,317	74.50%
Retiree Health Insurance	5,440,985	4,088,305	75.14%
State Aid to Classrooms - Teacher Salary	4,124,175	1,631,459	39.56%
Property Tax Relief - Tier I (1996: $100,000)	10,580,071	9,522,064	90.00%
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	-	0.00%
Homestead Exemption - Tier III - (Act 388)	32,145,086	19,287,052	60.00%
Merchant's Inventory Tax	213,955	156,198	73.00%
School Bus Drivers' Salaries/Fringes	1,275,060	939,946	73.72%
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	263,464	46.02%
PEBA Credits	1,190,410	1,190,410	100.00%
Other State Revenue	20,000	12,385	61.93%
TOTAL - STATE SOURCES	119,707,980	84,005,018	70.17%
OTHER FINANCING SOURCES			
E I A-Teacher Salary Supplement & Fringe	5,717,090	4,087,325	71.49%
Indirect Cost - Special Revenue Funds	480,000	190,488	39.68%
Sale of Fixed Assets	-	51,350	
TOTAL OTHER FINANCING SOURCES	6,197,090	4,329,163	69.86%
OPERATIONAL BALANCE TRANSFER	3,000,000	3,000,000	100.00%
TOTAL REVENUES THROUGH 3/31/2021 *	**$ 199,524,672**	**$ 159,678,643**	**80.03%**
TOTAL REVENUES THROUGH 3/31/2020 **	**$ 200,073,496**	**$ 151,790,569**	**75.87%**

** Use of $3,000,000 from Fund Balance was approved for use in FY 2020-2021 on 12-14-2020*

*** Use of $4,278,943 from Fund Balance was approved for use in FY 2019-2020 on 1-27-2020*

LEXINGTON RICHLAND SCHOOL DISTRICT 5
GENERAL FUND
MONTHLY EXPENDITURE ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2021

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended
SALARIES AND FRINGE				
Instructional	$ 113,638,253	$ 113,664,686	$ 71,348,114	62.77%
Support & Community Services	58,401,278	58,752,570	41,869,030	71.26%
Subtotal	**172,039,531**	**172,417,256**	**113,217,144**	65.66%
CONTRACTUAL SERVICES & Oth. Obj.				
Instructional	2,612,901	2,917,971	1,535,990	52.64%
Support & Community Services	12,506,496	12,436,623	7,837,888	63.02%
Subtotal	**15,119,396**	**15,354,594**	**9,373,878**	61.05%
SUPPLIES AND MATERIALS				
Instructional	2,024,325	2,080,032	925,328	44.49%
Support & Community Services	6,239,719	6,374,578	4,145,875	65.04%
Subtotal	**8,264,044**	**8,454,610**	**5,071,203**	59.98%
EQUIPMENT				
Instructional	-	3,700	9,627	260.19%
Support & Community Services	83,685	6,615	8,677	131.17%
Subtotal	**83,685**	**10,315**	**18,304**	177.45%
TRANSFERS				
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	20,180	100.90%
Food Service	267,897	267,897	-	0.00%
	287,897	**287,897**	**20,180**	7.01%
OPERATIONAL BALANCE **		3,000,000		0.00%
TOTAL EXPENDITURES THROUGH 3/31/2021	**$ 195,794,553**	**$199,524,672**	**$ 127,700,709**	**64.00%**
TOTAL EXPENDITURES THROUGH 3/31/2020	**$ 195,794,553**	**$200,073,496**	**$ 129,918,207**	**64.94%**

*** $2,843,370.67 was paid to employees as a Bonus in December 2020 and is reflected in the salaries/fringe above*

School District Five of Lexington and Richland

Board Report Revenue

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	($37,233,557.82)	$0.00	($37,233,557.82)	($37,483,830.55)	($37,483,830.55)	$250,272.73	$0.00	$250,272.73	-0.67%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($14,994,746.18)	$0.00	($14,994,746.18)	($17,054,980.15)	($17,054,980.15)	$2,060,233.97	$0.00	$2,060,233.97	-13.74%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,013,376.00)	$0.00	($7,013,376.00)	($5,757,149.19)	($5,757,149.19)	($1,256,226.81)	$0.00	($1,256,226.81)	17.91%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($6,781,620.00)	$0.00	($6,781,620.00)	($4,511,780.00)	($4,511,780.00)	($2,269,840.00)	$0.00	($2,269,840.00)	33.47%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($963,839.00)	$0.00	($963,839.00)	($541,771.77)	($541,771.77)	($422,067.23)	$0.00	($422,067.23)	43.79%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($844,490.00)	$0.00	($844,490.00)	($338,531.50)	($338,531.50)	($505,958.50)	$0.00	($505,958.50)	59.91%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	($159,552.00)	($138,633.00)	($298,185.00)	($152,829.41)	($152,829.41)	($145,355.59)	$0.00	($145,355.59)	48.75%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	($117,448.00)	$0.00	($117,448.00)	($89,109.31)	($89,109.31)	($28,338.69)	$0.00	($28,338.69)	24.13%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	$0.00	$0.00	$0.00	($504.61)	($504.61)	$504.61	$0.00	$504.61	0.00%
100.000.0115002.0000.000	Sales & Use Tax Credit - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lexington	($1,509,596.00)	($42,744.00)	($1,552,340.00)	($1,420,608.22)	($1,420,608.22)	($131,731.78)	$0.00	($131,731.78)	8.49%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0131000.0000.000	Student Tuition Out of District	($5,000.00)	$0.00	($5,000.00)	($1,378.50)	($1,378.50)	($3,621.50)	$0.00	($3,621.50)	72.43%
100.000.0132000.0000.000	Tuition from Other LEAs for Regular Day School	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0151000.0000.000	Interest on Investments	($450,000.00)	$100,000.00	($350,000.00)	($56,900.87)	($56,900.87)	($293,099.13)	$0.00	($293,099.13)	83.74%
100.000.0151001.0000.000	Interest - Lexington	$0.00	$0.00	$0.00	($4,312.98)	($4,312.98)	$4,312.98	$0.00	$4,312.98	0.00%
100.000.0151002.0000.000	Interest - Richland County	$0.00	$0.00	$0.00	($3,748.03)	($3,748.03)	$3,748.03	$0.00	$3,748.03	0.00%
100.000.0174000.0000.000	Student Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0190000.0000.000	Other Revenues from Local Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0191000.0000.000	Rentals	($125,000.00)	$5,000.00	($120,000.00)	($34,400.21)	($34,400.21)	($85,599.79)	$0.00	($85,599.79)	71.33%
100.000.0192000.0000.000	Private Donations	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0193000.0000.000	Medicaid	($120,000.00)	$15,000.00	($105,000.00)	($60,883.00)	($60,883.00)	($44,117.00)	$0.00	($44,117.00)	42.02%
100.000.0195000.0000.000	Refund of Prior Year	($15,000.00)	$0.00	($15,000.00)	($217,510.27)	($217,510.27)	$202,510.27	$0.00	$202,510.27	-1350.07%
100.000.0196000.0000.000	Printing Revenue	$0.00	$0.00	$0.00	($12,427.21)	($12,427.21)	$12,427.21	$0.00	$12,427.21	0.00%
100.000.0199200.0000.000	E-Rate Revenue	$0.00	$0.00	$0.00	($252,648.81)	($252,648.81)	$252,648.81	$0.00	$252,648.81	0.00%
100.000.0199300.0000.000	Insurance Proceeds	($25,000.00)	$0.00	($25,000.00)	($189,720.80)	($189,720.80)	$164,720.80	$0.00	$164,720.80	-658.88%
100.000.0199400.0000.000	Receipt of Legal Settlements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199900.0000.000	Other Local Revenue	($200,000.00)	$0.00	($200,000.00)	($159,416.75)	($159,416.75)	($40,583.25)	$0.00	($40,583.25)	20.29%
100.000.0199901.0000.000	Other Local Revenue - Lexington	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199902.0000.000	Other Local Revenue - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199990.0000.000	Operational Balance	$0.00	$0.00	$0.00	($20.00)	($20.00)	$20.00	$0.00	$20.00	0.00%
100.000.0199999.0000.000	Operational Balance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0313100.0000.000	SP Contracts	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0313200.0000.000	Home Schooling	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

Board Report Revenue

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0316000.0000.000	School Bus Driver Salary	($1,200,000.00)	($13,333.00)	($1,213,333.00)	($875,445.78)	($875,445.78)	($337,887.22)	$0.00	($337,887.22)	27.85%
100.000.0316100.0000.000	EAA Bus Driver Salary and Fringe	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bus Drivers	($62,270.00)	$543.00	($61,727.00)	($64,499.73)	($64,499.73)	$2,772.73	$0.00	$2,772.73	-4.49%
100.000.0318000.0000.000	State Fringe Benefits	($20,066,202.00)	($31,769.00)	($20,097,971.00)	($14,972,317.01)	($14,972,317.01)	($5,125,653.99)	$0.00	($5,125,653.99)	25.50%
100.000.0318100.0000.000	Retiree Health Insurance	($4,960,895.00)	($480,090.00)	($5,440,985.00)	($4,088,305.01)	($4,088,305.01)	($1,352,679.99)	$0.00	($1,352,679.99)	24.86%
100.000.0318600.0000.000	State Aid to Classroom - Teacher Salary	($3,863,887.00)	($260,288.00)	($4,124,175.00)	($1,631,458.55)	($1,631,458.55)	($2,492,716.45)	$0.00	($2,492,716.45)	60.44%
100.000.0319900.0000.000	State Other Scources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	($43,014,681.00)	$725,074.00	($42,289,607.00)	$0.00	$0.00	($42,289,607.00)	$0.00	($42,289,607.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	$0.00	$0.00	$0.00	($1,305,867.71)	($1,305,867.71)	$1,305,867.71	$0.00	$1,305,867.71	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	$0.00	$0.00	($3,961,126.18)	($3,961,126.18)	$3,961,126.18	$0.00	$3,961,126.18	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	$0.00	$0.00	($8,084,501.02)	($8,084,501.02)	$8,084,501.02	$0.00	$8,084,501.02	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	$0.00	$0.00	($2,189,581.02)	($2,189,581.02)	$2,189,581.02	$0.00	$2,189,581.02	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	$0.00	$0.00	$0.00	($57,208.64)	($57,208.64)	$57,208.64	$0.00	$57,208.64	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	$0.00	$0.00	($2,413,442.93)	($2,413,442.93)	$2,413,442.93	$0.00	$2,413,442.93	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	$0.00	$0.00	($8,715.30)	($8,715.30)	$8,715.30	$0.00	$8,715.30	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	$0.00	$0.00	($91,535.85)	($91,535.85)	$91,535.85	$0.00	$91,535.85	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	$0.00	$0.00	$0.00	($49,624.65)	($49,624.65)	$49,624.65	$0.00	$49,624.65	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	$0.00	$0.00	($2,242,300.50)	($2,242,300.50)	$2,242,300.50	$0.00	$2,242,300.50	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	$0.00	$0.00	($147,078.61)	($147,078.61)	$147,078.61	$0.00	$147,078.61	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	$0.00	$0.00	($61,711.92)	($61,711.92)	$61,711.92	$0.00	$61,711.92	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	$0.00	$0.00	$0.00	($34,900.36)	($34,900.36)	$34,900.36	$0.00	$34,900.36	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	$0.00	$0.00	($6,256,908.25)	($6,256,908.25)	$6,256,908.25	$0.00	$6,256,908.25	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	$0.00	$0.00	($861,654.59)	($861,654.59)	$861,654.59	$0.00	$861,654.59	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	$0.00	$0.00	$0.00	($994,431.13)	($994,431.13)	$994,431.13	$0.00	$994,431.13	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	$0.00	$0.00	$0.00	($128,928.88)	($128,928.88)	$128,928.88	$0.00	$128,928.88	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	$0.00	$0.00	($963,731.61)	($963,731.61)	$963,731.61	$0.00	$963,731.61	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	$0.00	$0.00	($2,054,914.00)	($2,054,914.00)	$2,054,914.00	$0.00	$2,054,914.00	0.00%
100.000.0335300.0000.000	EFA - DUAL	$0.00	$0.00	$0.00	($33,257.00)	($33,257.00)	$33,257.00	$0.00	$33,257.00	0.00%
100.000.0337500.0000.000	EFA Education Foundation Supplement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0339200.0000.000	EFA - NBC Excess EFA Formula	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0381000.0000.000	Local Property Tax Relief (Tier 1)	($10,580,071.00)	$0.00	($10,580,071.00)	($9,522,063.94)	($9,522,063.94)	($1,058,007.06)	$0.00	($1,058,007.06)	10.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tier 1) - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0382000.0000.000	Homestead Exemption (Tier 2)	($1,758,200.00)	$0.00	($1,758,200.00)	$0.00	$0.00	($1,758,200.00)	$0.00	($1,758,200.00)	100.00%
100.000.0382002.0000.000	Homestead Exemption (Tier 2) - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

Board Report Revenue

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0382500.0000.000	Property Tax Relief - Tier 3	($31,656,943.00)	($488,143.00)	($32,145,086.00)	($19,287,051.60)	($19,287,051.60)	($12,858,034.40)	$0.00	($12,858,034.40)	40.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	($194,013.00)	$0.00	($194,013.00)	($147,660.60)	($147,660.60)	($46,352.40)	$0.00	($46,352.40)	23.89%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	($19,942.00)	$0.00	($19,942.00)	($8,537.16)	($8,537.16)	($11,404.84)	$0.00	($11,404.84)	57.19%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursement - Lexington	($289,373.00)	($6,858.00)	($296,231.00)	$0.00	$0.00	($296,231.00)	$0.00	($296,231.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursement - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - Lexington	($185,886.00)	($25,639.00)	($211,525.00)	($188,250.93)	($188,250.93)	($23,274.07)	$0.00	($23,274.07)	11.00%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	($64,704.00)	$0.00	($64,704.00)	($75,212.82)	($75,212.82)	$10,508.82	$0.00	$10,508.82	-16.24%
100.000.0390000.0000.000	Other State Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0399000.0000.000	Revenue from Other State Sources	($20,000.00)	$0.00	($20,000.00)	$0.00	$0.00	($20,000.00)	$0.00	($20,000.00)	100.00%
100.000.0399200.0000.000	State Forest Commission Revenue	$0.00	$0.00	$0.00	($12,385.08)	($12,385.08)	$12,385.08	$0.00	$12,385.08	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	($1,190,410.00)	$0.00	($1,190,410.00)	($1,190,409.80)	($1,190,409.80)	($0.20)	$0.00	($0.20)	0.00%
100.000.0399900.0000.000	Revenue from Other State Agency	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0499000.0000.000	Other Federal Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0500000.0000.000	Other Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0520000.0000.000	Interfund Transfers	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0521000.0000.000	Transfer from General Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0522000.0000.000	Transfer from Special Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0523000.0000.000	Transfer from EIA	($5,758,851.00)	$41,761.00	($5,717,090.00)	($4,087,325.39)	($4,087,325.39)	($1,629,764.61)	$0.00	($1,629,764.61)	28.51%
100.000.0525000.0000.000	Transfer from Building Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0527000.0000.000	Transfer from Pupil Activity	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0528000.0000.000	Transfer of Indirect Cost	($350,000.00)	($130,000.00)	($480,000.00)	($190,487.52)	($190,487.52)	($289,512.48)	$0.00	($289,512.48)	60.32%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	$0.00	$0.00	($51,350.04)	($51,350.04)	$51,350.04	$0.00	$51,350.04	0.00%
	FUND: General Fund - 100	($195,794,553.00)	($730,119.00)	($196,524,672.00)	($156,678,643.25)	($156,678,643.25)	($39,846,028.75)	$0.00	($39,846,028.75)	20.28%
Grand Total:		**($195,794,553.00)**	**($730,119.00)**	**($196,524,672.00)**	**($156,678,643.25)**	**($156,678,643.25)**	**($39,846,028.75)**	**$0.00**	**($39,846,028.75)**	**20.28%**

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.100.3000000.0000.000	Purchased Services	$257,509.95	($257,509.95)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.100.4000000.0000.000	Supplies and Materials	$202,432.50	($202,432.50)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Instruction - 100	$459,942.45	($459,942.45)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.111.1000000.0000.000	Salaries	$4,941,844.69	($320,522.38)	$4,621,322.31	$3,101,223.02	$3,101,223.02	$1,520,099.29	$1,807,002.09	($286,902.80)	-6.21%
100.111.2000000.0000.000	Employee Benefits	$2,334,649.47	($138,468.32)	$2,196,181.15	$1,412,107.64	$1,412,107.64	$784,073.51	$296,710.83	$487,362.68	22.19%
100.111.3000000.0000.000	Purchased Services	$2,363.83	$262.64	$2,626.47	$13,363.67	$13,363.67	($10,737.20)	$201.08	($10,938.28)	-416.46%
100.111.4000000.0000.000	Supplies and Materials	$55,568.70	$5,099.30	$60,668.00	$35,966.53	$35,966.53	$24,701.47	($1,072.10)	$25,773.57	42.48%
	FUNCTION: Kindergarten Programs - 111	$7,334,426.69	($453,628.76)	$6,880,797.93	$4,562,660.86	$4,562,660.86	$2,318,137.07	$2,102,841.90	$215,295.17	3.13%
100.112.1000000.0000.000	Salaries	$13,144,363.30	($111,342.53)	$13,033,020.77	$8,198,527.45	$8,198,527.45	$4,834,493.32	$4,929,192.69	($94,699.37)	-0.73%
100.112.2000000.0000.000	Employee Benefits	$5,839,260.30	($2,701.49)	$5,836,558.81	$3,545,350.10	$3,545,350.10	$2,291,208.71	$761,077.92	$1,530,130.79	26.22%
100.112.3000000.0000.000	Purchased Services	$5,833.16	($212.16)	$5,621.00	$276,120.98	$276,120.98	($270,499.98)	$0.00	($270,499.98)	-4812.31%
100.112.4000000.0000.000	Supplies and Materials	$266,217.30	$30,914.70	$297,132.00	$150,883.45	$150,883.45	$146,248.55	$29,835.43	$116,413.12	39.18%
	FUNCTION: Primary Programs - 112	$19,255,674.06	($83,341.48)	$19,172,332.58	$12,170,881.98	$12,170,881.98	$7,001,450.60	$5,720,106.04	$1,281,344.56	6.68%
100.113.1000000.0000.000	Salaries	$23,261,823.28	$224,357.56	$23,486,180.84	$14,591,123.90	$14,591,123.90	$8,895,056.94	$8,732,246.23	$162,810.71	0.69%
100.113.2000000.0000.000	Employee Benefits	$10,046,657.65	$97,095.99	$10,143,753.64	$6,156,086.46	$6,156,086.46	$3,987,667.18	$1,318,662.26	$2,669,004.92	26.31%
100.113.3000000.0000.000	Purchased Services	$15,931.80	$1,793.60	$17,725.40	$502,066.09	$502,066.09	($484,340.69)	$0.00	($484,340.69)	-2732.47%
100.113.4000000.0000.000	Supplies and Materials	$456,234.30	$47,907.30	$504,141.60	$203,982.15	$203,982.15	$300,159.45	$10,943.52	$289,215.93	57.37%
100.113.5000000.0000.000	Capital Outlay	$0.00	$3,700.00	$3,700.00	$3,697.88	$3,697.88	$2.12	$0.00	$2.12	0.06%
100.113.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$645.84	$645.84	($645.84)	$0.00	($645.84)	0.00%
	FUNCTION: Elementary Programs - 113	$33,780,647.03	$374,854.45	$34,155,501.48	$21,457,602.32	$21,457,602.32	$12,697,899.16	$10,061,852.01	$2,636,047.15	7.72%
100.114.1000000.0000.000	Salaries	$18,928,869.68	$6,883.22	$18,935,752.90	$11,888,506.53	$11,888,506.53	$7,047,246.37	$7,027,034.86	$20,211.51	0.11%
100.114.2000000.0000.000	Employee Benefits	$7,881,345.35	$88,706.71	$7,970,052.06	$4,866,993.47	$4,866,993.47	$3,103,058.59	$1,034,342.39	$2,068,716.20	25.96%
100.114.3000000.0000.000	Purchased Services	$388,688.09	($1,621.09)	$387,067.00	$518,528.94	$518,528.94	($131,461.94)	$145,574.00	($277,035.94)	-71.57%
100.114.4000000.0000.000	Supplies and Materials	$648,574.11	$117,267.89	$765,842.00	$336,484.83	$336,484.83	$429,357.17	$27,085.98	$402,271.19	52.53%
100.114.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$5,928.72	$5,928.72	($5,928.72)	$0.00	($5,928.72)	0.00%
100.114.6000000.0000.000	Other Objects	$885.00	$0.00	$885.00	$185.00	$185.00	$700.00	$0.00	$700.00	79.10%
	FUNCTION: High School Programs - 114	$27,848,362.23	$211,236.73	$28,059,598.96	$17,616,627.49	$17,616,627.49	$10,442,971.47	$8,234,037.23	$2,208,934.24	7.87%
100.115.1000000.0000.000	Salaries	$2,681,887.09	($100,417.85)	$2,581,469.24	$1,673,176.90	$1,673,176.90	$908,292.34	$929,620.31	($21,327.97)	-0.83%
100.115.2000000.0000.000	Employee Benefits	$1,144,571.34	($37,916.44)	$1,106,654.90	$701,216.64	$701,216.64	$405,438.26	$147,381.43	$258,056.83	23.32%
100.115.3000000.0000.000	Purchased Services	$9,540.00	$1,060.00	$10,600.00	$17,392.03	$17,392.03	($6,792.03)	$2,899.12	($9,691.15)	-91.43%
100.115.4000000.0000.000	Supplies and Materials	$103,500.00	$21,500.00	$125,000.00	$43,197.25	$43,197.25	$81,802.75	$5,013.37	$76,789.38	61.43%
INCTION: Career and Technology Education (Vocational) Prog - 115		$3,939,498.43	($115,774.29)	$3,823,724.14	$2,434,982.82	$2,434,982.82	$1,388,741.32	$1,084,914.23	$303,827.09	7.95%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.118.1000000.0000.000	Salaries	$81,157.58	$136,802.24	$217,959.82	$192,212.72	$192,212.72	$25,747.10	$114,026.08	($88,278.98)	-40.50%
100.118.2000000.0000.000	Employee Benefits	$36,948.06	$83,155.97	$120,104.03	$97,602.62	$97,602.62	$22,501.41	$20,637.34	$1,864.07	1.55%
100.118.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$566.08	$566.08	($566.08)	$0.00	($566.08)	0.00%
	FUNCTION: Montessori Programs - 118	$118,105.64	$219,958.21	$338,063.85	$290,381.42	$290,381.42	$47,682.43	$134,663.42	($86,980.99)	-25.73%
100.121.1000000.0000.000	Salaries	$1,006,352.64	$62,345.32	$1,068,697.96	$633,992.52	$633,992.52	$434,705.44	$575,906.81	($141,201.37)	-13.21%
100.121.2000000.0000.000	Employee Benefits	$456,020.20	$37,011.79	$493,031.99	$275,652.74	$275,652.74	$217,379.25	$88,269.48	$129,109.77	26.19%
100.121.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$4,480.55	$4,480.55	($4,480.55)	$0.00	($4,480.55)	0.00%
100.121.4000000.0000.000	Supplies and Materials	$2,270.70	$583.30	$2,854.00	$4,695.81	$4,695.81	($1,841.81)	($167.04)	($1,674.77)	-58.68%
	FUNCTION: Educable Mentally Handicapped - 121	$1,464,643.54	$99,940.41	$1,564,583.95	$918,821.62	$918,821.62	$645,762.33	$664,009.25	($18,246.92)	-1.17%
100.122.1000000.0000.000	Salaries	$439,787.08	($1,999.88)	$437,787.20	$268,277.15	$268,277.15	$169,510.05	$159,531.81	$9,978.24	2.28%
100.122.2000000.0000.000	Employee Benefits	$184,841.23	$4,620.56	$189,461.79	$110,977.17	$110,977.17	$78,484.62	$24,380.05	$54,104.57	28.56%
100.122.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$1,261.92	$1,261.92	($1,261.92)	$0.00	($1,261.92)	0.00%
100.122.4000000.0000.000	Supplies and Materials	$2,935.80	($629.80)	$2,306.00	$1,616.79	$1,616.79	$689.21	($188.34)	$877.55	38.06%
	FUNCTION: Trainable Mentally Handicapped - 122	$627,564.11	$1,990.88	$629,554.99	$382,133.03	$382,133.03	$247,421.96	$183,723.52	$63,698.44	10.12%
100.123.4000000.0000.000	Supplies and Materials	$1,068.30	$590.70	$1,659.00	$395.90	$395.90	$1,263.10	($100.62)	$1,363.72	82.20%
	FUNCTION: Orthopedically Handicapped - 123	$1,068.30	$590.70	$1,659.00	$395.90	$395.90	$1,263.10	($100.62)	$1,363.72	82.20%
100.124.1000000.0000.000	Salaries	$114,614.70	$0.00	$114,614.70	$38,625.10	$38,625.10	$75,989.60	$23,660.29	$52,329.31	45.66%
100.124.2000000.0000.000	Employee Benefits	$47,348.04	($1,405.61)	$45,942.43	$14,466.14	$14,466.14	$31,476.29	$3,205.12	$28,271.17	61.54%
100.124.4000000.0000.000	Supplies and Materials	$1,656.90	$372.10	$2,029.00	$407.57	$407.57	$1,621.43	$0.00	$1,621.43	79.91%
	FUNCTION: Visually Handicapped - 124	$163,619.64	($1,033.51)	$162,586.13	$53,498.81	$53,498.81	$109,087.32	$26,865.41	$82,221.91	50.57%
100.125.1000000.0000.000	Salaries	$288,134.66	($0.03)	$288,134.63	$148,629.66	$148,629.66	$139,504.97	$89,902.99	$49,601.98	17.21%
100.125.2000000.0000.000	Employee Benefits	$116,464.29	$864.34	$117,328.63	$57,046.56	$57,046.56	$60,282.07	$12,570.73	$47,711.34	40.66%
100.125.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$17,664.75	$17,664.75	($17,664.75)	$41,630.25	($59,295.00)	0.00%
100.125.4000000.0000.000	Supplies and Materials	$2,563.20	$1,197.80	$3,761.00	$432.04	$432.04	$3,328.96	$0.00	$3,328.96	88.51%
	FUNCTION: Hearing Handicapped - 125	$407,162.15	$2,062.11	$409,224.26	$223,773.01	$223,773.01	$185,451.25	$144,103.97	$41,347.28	10.10%
100.126.1000000.0000.000	Salaries	$1,756,296.51	$42,904.03	$1,799,200.54	$1,145,736.00	$1,145,736.00	$653,464.54	$688,310.99	($34,846.45)	-1.94%
100.126.2000000.0000.000	Employee Benefits	$741,541.86	$56,859.57	$798,401.43	$486,205.25	$486,205.25	$312,196.18	$104,523.56	$207,672.62	26.01%
100.126.3000000.0000.000	Purchased Services	$0.00	$81,900.00	$81,900.00	$64,752.55	$64,752.55	$17,147.45	$33,506.20	($16,358.75)	-19.97%
100.126.4000000.0000.000	Supplies and Materials	$70,362.90	$11,572.10	$81,935.00	$21,822.13	$21,822.13	$60,112.87	$4,373.84	$55,739.03	68.03%
	FUNCTION: Speech Handicapped - 126	$2,568,201.27	$193,235.70	$2,761,436.97	$1,718,515.93	$1,718,515.93	$1,042,921.04	$830,714.59	$212,206.45	7.68%
100.127.1000000.0000.000	Salaries	$4,237,857.40	$220,576.95	$4,458,434.35	$2,871,224.06	$2,871,224.06	$1,587,210.29	$1,571,952.98	$15,257.31	0.34%
100.127.2000000.0000.000	Employee Benefits	$1,891,767.98	$65,641.69	$1,957,409.67	$1,216,486.12	$1,216,486.12	$740,923.55	$237,843.54	$503,080.01	25.70%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.127.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$37,994.47	$37,994.47	($37,994.47)	$0.00	($37,994.47)	0.00%
100.127.4000000.0000.000	Supplies and Materials	$89,937.90	$10,280.10	$100,218.00	$88,966.29	$88,966.29	$11,251.71	$1,946.77	$9,304.94	9.28%
FUNCTION: Learning Disabilities - 127		$6,219,563.28	$296,498.74	$6,516,062.02	$4,214,670.94	$4,214,670.94	$2,301,391.08	$1,811,743.29	$489,647.79	7.51%
100.128.1000000.0000.000	Salaries	$850,373.01	($45,731.44)	$804,641.57	$494,408.07	$494,408.07	$310,233.50	$237,409.51	$72,823.99	9.05%
100.128.2000000.0000.000	Employee Benefits	$378,924.31	($11,459.98)	$367,464.33	$215,444.39	$215,444.39	$152,019.94	$38,082.99	$113,936.95	31.01%
100.128.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$408.25	$408.25	($408.25)	$0.00	($408.25)	0.00%
100.128.4000000.0000.000	Supplies and Materials	$4,000.50	($276.50)	$3,724.00	$2,102.18	$2,102.18	$1,621.82	$110.46	$1,511.36	40.58%
FUNCTION: Emotionally Handicapped - 128		$1,233,297.82	($57,467.92)	$1,175,829.90	$712,362.89	$712,362.89	$463,467.01	$275,602.96	$187,864.05	15.98%
100.129.1000000.0000.000	Salaries	$782,856.22	$11,823.78	$794,680.00	$451,445.96	$451,445.96	$343,234.04	$244,450.51	$98,783.53	12.43%
100.129.2000000.0000.000	Employee Benefits	$318,957.82	$12,536.01	$331,493.83	$190,013.75	$190,013.75	$141,480.08	$38,948.81	$102,531.27	30.93%
100.129.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$160.05	$160.05	($160.05)	$0.00	($160.05)	0.00%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		$1,101,814.04	$24,359.79	$1,126,173.83	$641,619.76	$641,619.76	$484,554.07	$283,399.32	$201,154.75	17.86%
100.135.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	($1,000.00)	$0.00	($1,000.00)	0.00%
100.135.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$83.15	$83.15	($83.15)	$0.00	($83.15)	0.00%
100.135.4000000.0000.000	Supplies and Materials	$81.00	$9.00	$90.00	$0.00	$0.00	$90.00	$0.00	$90.00	100.00%
JNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		$81.00	$9.00	$90.00	$1,083.15	$1,083.15	($993.15)	$0.00	($993.15)	-1103.50%
100.136.1000000.0000.000	Salaries	$12,620.26	($4,425.50)	$8,194.76	$7,743.82	$7,743.82	$450.94	$4,493.81	($4,042.87)	-49.33%
100.136.2000000.0000.000	Employee Benefits	$4,791.17	($1,208.98)	$3,582.19	$2,574.61	$2,574.61	$1,007.58	$1,099.81	($92.23)	-2.57%
100.136.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$3,048.61	$3,048.61	($3,048.61)	$0.00	($3,048.61)	0.00%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		$17,411.43	($5,634.48)	$11,776.95	$13,367.04	$13,367.04	($1,590.09)	$5,593.62	($7,183.71)	-61.00%
100.137.1000000.0000.000	Salaries	$1,229,993.07	($107,577.79)	$1,122,415.28	$741,961.98	$741,961.98	$380,453.30	$408,046.76	($27,593.46)	-2.46%
100.137.2000000.0000.000	Employee Benefits	$549,103.08	($46,341.49)	$502,761.59	$322,137.77	$322,137.77	$180,623.82	$64,393.79	$116,230.03	23.12%
100.137.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$5,705.74	$5,705.74	($5,705.74)	$0.00	($5,705.74)	0.00%
100.137.4000000.0000.000	Supplies and Materials	$486.00	$54.00	$540.00	$506.44	$506.44	$33.56	$0.00	$33.56	6.21%
INCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137		$1,779,582.15	($153,865.28)	$1,625,716.87	$1,070,311.93	$1,070,311.93	$555,404.94	$472,440.55	$82,964.39	5.10%
100.138.1000000.0000.000	Salaries	$6,793.17	($1,156.46)	$5,636.71	$2,975.48	$2,975.48	$2,661.23	$1,849.44	$811.79	14.40%
100.138.2000000.0000.000	Employee Benefits	$2,666.08	($464.07)	$2,202.01	$1,421.57	$1,421.57	$780.44	$303.23	$477.21	21.67%
100.138.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$1.90	$1.90	($1.90)	$0.00	($1.90)	0.00%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$9,459.25	($1,620.53)	$7,838.72	$4,398.95	$4,398.95	$3,439.77	$2,152.67	$1,287.10	16.42%
100.139.1000000.0000.000	Salaries	$1,055,959.83	($291.14)	$1,055,668.69	$667,088.62	$667,088.62	$388,580.07	$409,732.36	($21,152.29)	-2.00%
100.139.2000000.0000.000	Employee Benefits	$488,307.66	$12,241.51	$500,549.17	$306,005.08	$306,005.08	$194,544.09	$70,104.10	$124,439.99	24.86%
100.139.3000000.0000.000	Purchased Services	$11,407.95	$8,168.05	$19,576.00	$17,479.56	$17,479.56	$2,096.44	$90.80	$2,005.64	10.25%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range
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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.139.4000000.0000.000	Supplies and Materials	$31,361.40	($415.40)	$30,946.00	$12,097.73	$12,097.73	$18,848.27	$8,232.83	$10,615.44	34.30%
100.139.6000000.0000.000	Other Objects	$3,500.00	($2,000.00)	$1,500.00	$324.50	$324.50	$1,175.50	$0.00	$1,175.50	78.37%
FUNCTION: Early Childhood Programs - 139		$1,590,536.84	$17,703.02	$1,608,239.86	$1,002,995.49	$1,002,995.49	$605,244.37	$488,160.09	$117,084.28	7.28%
100.141.1000000.0000.000	Salaries	$1,298,378.92	$137,428.45	$1,435,807.37	$832,566.08	$832,566.08	$603,241.29	$505,828.09	$97,413.20	6.78%
100.141.2000000.0000.000	Employee Benefits	$565,074.84	$61,707.23	$626,782.07	$343,721.69	$343,721.69	$283,060.38	$74,152.01	$208,908.37	33.33%
100.141.3000000.0000.000	Purchased Services	$2,819.07	($1,431.07)	$1,388.00	$1,616.18	$1,616.18	($228.18)	$150.00	($378.18)	-27.25%
100.141.4000000.0000.000	Supplies and Materials	$9,747.63	$2,977.37	$12,725.00	$1,678.00	$1,678.00	$11,047.00	($420.50)	$11,467.50	90.12%
100.141.6000000.0000.000	Other Objects	$150.00	($150.00)	$0.00	$175.50	$175.50	($175.50)	$0.00	($175.50)	0.00%
FUNCTION: Gifted and Talented Academic - 141		$1,876,170.46	$200,531.98	$2,076,702.44	$1,179,757.45	$1,179,757.45	$896,944.99	$579,709.60	$317,235.39	15.28%
100.143.1000000.0000.000	Salaries	$343,669.23	($20,681.08)	$322,988.15	$192,530.45	$192,530.45	$130,457.70	$117,837.74	$12,619.96	3.91%
100.143.2000000.0000.000	Employee Benefits	$139,757.25	($7,394.37)	$132,362.88	$79,832.74	$79,832.74	$52,530.14	$16,635.03	$35,895.11	27.12%
100.143.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$2,687.86	$2,687.86	($2,687.86)	$0.00	($2,687.86)	0.00%
FUNCTION: Advanced Placement - 143		$483,426.48	($28,075.45)	$455,351.03	$275,051.05	$275,051.05	$180,299.98	$134,472.77	$45,827.21	10.06%
100.144.3000000.0000.000	Purchased Services	$7,470.00	$830.00	$8,300.00	$0.00	$0.00	$8,300.00	$0.00	$8,300.00	100.00%
100.144.4000000.0000.000	Supplies and Materials	$45,000.00	$5,000.00	$50,000.00	$9,607.24	$9,607.24	$40,392.76	$0.00	$40,392.76	80.79%
100.144.6000000.0000.000	Other Objects	$11,775.00	$0.00	$11,775.00	$11,749.00	$11,749.00	$26.00	$0.00	$26.00	0.22%
FUNCTION: International Baccalaureate - 144		$64,245.00	$5,830.00	$70,075.00	$21,356.24	$21,356.24	$48,718.76	$0.00	$48,718.76	69.52%
100.145.1000000.0000.000	Salaries	$193,937.00	$0.00	$193,937.00	$42,938.99	$42,938.99	$150,998.01	$14,509.45	$136,488.56	70.38%
100.145.2000000.0000.000	Employee Benefits	$58,045.34	($8,612.12)	$49,433.22	$15,184.83	$15,184.83	$34,248.39	$4,985.82	$29,262.57	59.20%
100.145.3000000.0000.000	Purchased Services	$14,400.00	$1,600.00	$16,000.00	$0.00	$0.00	$16,000.00	$0.00	$16,000.00	100.00%
FUNCTION: Homebound - 145		$266,382.34	($7,012.12)	$259,370.22	$58,123.82	$58,123.82	$201,246.40	$19,495.27	$181,751.13	70.07%
100.148.1000000.0000.000	Salaries	$157,649.71	($8,000.56)	$149,649.15	$101,754.98	$101,754.98	$47,894.17	$59,210.82	($11,316.65)	-7.56%
100.148.2000000.0000.000	Employee Benefits	$63,816.79	($4,505.53)	$59,311.26	$39,146.62	$39,146.62	$20,164.64	$8,161.13	$12,003.51	20.24%
100.148.3000000.0000.000	Purchased Services	$6,318.00	$702.00	$7,020.00	($1,556.44)	($1,556.44)	$8,576.44	$200.00	$8,376.44	119.32%
100.148.4000000.0000.000	Supplies and Materials	$2,587.50	$287.50	$2,875.00	$0.00	$0.00	$2,875.00	$0.00	$2,875.00	100.00%
FUNCTION: Gifted and Talented Artistic - 148		$230,372.00	($11,516.59)	$218,855.41	$139,345.16	$139,345.16	$79,510.25	$67,571.95	$11,938.30	5.45%
100.149.1000000.0000.000	Salaries	$622,264.43	($40,543.35)	$581,721.08	$806,441.78	$806,441.78	($224,720.70)	$238,097.55	($462,818.25)	-79.56%
100.149.2000000.0000.000	Employee Benefits	$270,393.62	$5,881.27	$276,274.89	$265,992.11	$265,992.11	$10,282.78	$42,006.11	($31,723.33)	-11.48%
100.149.3000000.0000.000	Purchased Services	$1,848,897.36	$471,973.04	$2,320,870.40	$28,496.76	$28,496.76	$2,292,373.64	$0.00	$2,292,373.64	98.77%
FUNCTION: Other Special Programs - 149		$2,741,555.41	$437,310.96	$3,178,866.37	$1,100,930.65	$1,100,930.65	$2,077,935.72	$280,103.66	$1,797,832.06	56.56%
100.161.1000000.0000.000	Salaries	$967,238.73	($162,080.40)	$805,158.33	$501,739.03	$501,739.03	$303,419.30	$257,842.92	$45,576.38	5.66%
100.161.2000000.0000.000	Employee Benefits	$477,172.44	($79,550.93)	$397,621.51	$239,454.79	$239,454.79	$158,166.72	$46,272.30	$111,894.42	28.14%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.161.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$3,438.67	$3,438.67	($3,438.67)	$0.00	($3,438.67)	0.00%
100.161.4000000.0000.000	Supplies and Materials	$22,841.10	$2,707.90	$25,549.00	$9,532.48	$9,532.48	$16,016.52	($1,032.46)	$17,048.98	66.73%
FUNCTION: Other Exceptional Programs - 161		$1,467,252.27	($238,923.43)	$1,228,328.84	$754,164.97	$754,164.97	$474,163.87	$303,082.76	$171,081.11	13.93%
100.172.1000000.0000.000	Salaries	$40,000.00	$0.00	$40,000.00	$9,375.51	$9,375.51	$30,624.49	$0.00	$30,624.49	76.56%
100.172.2000000.0000.000	Employee Benefits	$11,552.00	$500.00	$12,052.00	$2,824.38	$2,824.38	$9,227.62	$0.00	$9,227.62	76.57%
100.172.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$6,625.00	$6,625.00	($6,625.00)	$0.00	($6,625.00)	0.00%
FUNCTION: Elementary Summer School - 172		$51,552.00	$500.00	$52,052.00	$18,824.89	$18,824.89	$33,227.11	$0.00	$33,227.11	63.83%
100.173.1000000.0000.000	Salaries	$65,000.00	($65,000.00)	$0.00	$52,571.25	$52,571.25	($52,571.25)	$0.00	($52,571.25)	0.00%
100.173.2000000.0000.000	Employee Benefits	$17,999.00	($17,999.00)	$0.00	$15,837.23	$15,837.23	($15,837.23)	$0.00	($15,837.23)	0.00%
FUNCTION: High School Summer School - 173		$82,999.00	($82,999.00)	$0.00	$68,408.48	$68,408.48	($68,408.48)	$0.00	($68,408.48)	0.00%
100.175.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$131.88	$131.88	($131.88)	$0.00	($131.88)	0.00%
JNCTION: Instructional Programs Beyond Regular School Day - 175		$0.00	$0.00	$0.00	$131.88	$131.88	($131.88)	$0.00	($131.88)	0.00%
100.181.1000000.0000.000	Salaries	$114,933.01	$0.00	$114,933.01	$87,199.80	$87,199.80	$27,733.21	$28,733.21	($1,000.00)	-0.87%
100.181.2000000.0000.000	Employee Benefits	$39,436.09	$229.87	$39,665.96	$29,660.57	$29,660.57	$10,005.39	$4,929.57	$5,075.82	12.80%
100.181.3000000.0000.000	Purchased Services	$3,470.40	$445.60	$3,916.00	$225.00	$225.00	$3,691.00	$0.00	$3,691.00	94.25%
100.181.4000000.0000.000	Supplies and Materials	$720.00	($145.00)	$575.00	$0.00	$0.00	$575.00	$0.00	$575.00	100.00%
100.181.6000000.0000.000	Other Objects	$691.00	($340.00)	$351.00	$351.00	$351.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Adult Basic Education Programs - 181		$159,250.50	$190.47	$159,440.97	$117,436.37	$117,436.37	$42,004.60	$33,662.78	$8,341.82	5.23%
100.182.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	$2,000.00	$2,000.00	($2,000.00)	$0.00	($2,000.00)	0.00%
100.182.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$166.30	$166.30	($166.30)	$0.00	($166.30)	0.00%
100.182.3000000.0000.000	Purchased Services	$450.00	($400.00)	$50.00	$0.00	$0.00	$50.00	$0.00	$50.00	100.00%
100.182.4000000.0000.000	Supplies and Materials	$4,177.26	($203.20)	$3,974.06	$821.65	$821.65	$3,152.41	$300.00	$2,852.41	71.78%
FUNCTION: Adult Secondary Education Programs - 182		$4,627.26	($603.20)	$4,024.06	$2,987.95	$2,987.95	$1,036.11	$300.00	$736.11	18.29%
100.188.1000000.0000.000	Salaries	$38,142.00	$0.00	$38,142.00	$28,428.00	$28,428.00	$9,714.00	$13,291.20	($3,577.20)	-9.38%
100.188.2000000.0000.000	Employee Benefits	$23,604.78	($4,491.64)	$19,113.14	$12,849.13	$12,849.13	$6,264.01	$2,536.33	$3,727.68	19.50%
FUNCTION: Parenting/Family Literacy - 188		$61,746.78	($4,491.64)	$57,255.14	$41,277.13	$41,277.13	$15,978.01	$15,827.53	$150.48	0.26%
100.190.1000000.0000.000	Salaries	$652,010.13	$3,478.29	$655,488.42	$424,508.63	$424,508.63	$230,979.79	$238,304.07	($7,324.28)	-1.12%
100.190.2000000.0000.000	Employee Benefits	$192,428.00	$5,070.66	$197,498.66	$125,638.76	$125,638.76	$71,859.90	$24,449.13	$47,410.77	24.01%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$30.00	$30.00	$20,770.00	$2,937.11	$17,832.89	85.74%
FUNCTION: Instructional Pupil Activity - 190		$865,238.13	$8,548.95	$873,787.08	$550,177.39	$550,177.39	$323,609.69	$265,690.31	$57,919.38	6.63%
100.211.1000000.0000.000	Salaries	$1,007,805.76	$5,958.69	$1,013,764.45	$653,094.52	$653,094.52	$360,669.93	$344,006.29	$16,663.64	1.64%
100.211.2000000.0000.000	Employee Benefits	$497,789.14	$19,673.27	$517,462.41	$300,682.61	$300,682.61	$216,779.80	$60,299.56	$156,480.24	30.24%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.211.3000000.0000.000	Purchased Services	$108,900.00	$11,100.00	$120,000.00	$3,070.90	$3,070.90	$116,929.10	$0.00	$116,929.10	97.44%
100.211.4000000.0000.000	Supplies and Materials	$2,700.00	$1,300.00	$4,000.00	$24,507.00	$24,507.00	($20,507.00)	$0.00	($20,507.00)	-512.68%
FUNCTION: Attendance and Social Work Services - 211		$1,617,194.90	$38,031.96	$1,655,226.86	$981,355.03	$981,355.03	$673,871.83	$404,305.85	$269,565.98	16.29%
100.212.1000000.0000.000	Salaries	$3,397,041.78	$29,303.12	$3,426,344.90	$2,330,344.55	$2,330,344.55	$1,096,000.35	$1,182,589.55	($86,589.20)	-2.53%
100.212.2000000.0000.000	Employee Benefits	$1,449,979.56	$27,281.98	$1,477,261.54	$970,347.26	$970,347.26	$506,914.28	$193,945.33	$312,968.95	21.19%
100.212.3000000.0000.000	Purchased Services	$3,098.70	$367.70	$3,466.40	$22,147.55	$22,147.55	($18,681.15)	($349.00)	($18,332.15)	-528.85%
100.212.4000000.0000.000	Supplies and Materials	$30,385.54	$4,145.84	$34,531.38	$13,308.11	$13,308.11	$21,223.27	($1,958.97)	$23,182.24	67.13%
FUNCTION: Guidance Services - 212		$4,880,505.58	$61,098.64	$4,941,604.22	$3,336,147.47	$3,336,147.47	$1,605,456.75	$1,374,226.91	$231,229.84	4.68%
100.213.1000000.0000.000	Salaries	$1,860,392.86	($50,205.11)	$1,810,187.75	$1,241,744.57	$1,241,744.57	$568,443.18	$721,653.37	($153,210.19)	-8.46%
100.213.2000000.0000.000	Employee Benefits	$808,664.27	($1,684.99)	$806,979.28	$527,722.12	$527,722.12	$279,257.16	$108,404.54	$170,852.62	21.17%
100.213.3000000.0000.000	Purchased Services	$55,531.80	($54,001.80)	$1,530.00	$22,678.00	$22,678.00	($21,148.00)	$1,690.00	($22,838.00)	-1492.68%
100.213.4000000.0000.000	Supplies and Materials	$32,131.80	$1,808.20	$33,940.00	$22,846.22	$22,846.22	$11,093.78	$752.21	$10,341.57	30.47%
100.213.6000000.0000.000	Other Objects	$116.00	$0.00	$116.00	$0.00	$0.00	$116.00	$0.00	$116.00	100.00%
FUNCTION: Health Services - 213		$2,756,836.73	($104,083.70)	$2,652,753.03	$1,814,990.91	$1,814,990.91	$837,762.12	$832,500.12	$5,262.00	0.20%
100.214.1000000.0000.000	Salaries	$1,184,873.53	$13,426.58	$1,198,300.11	$857,252.68	$857,252.68	$341,047.43	$428,348.16	($87,300.73)	-7.29%
100.214.2000000.0000.000	Employee Benefits	$466,692.08	$14,401.72	$481,093.80	$332,873.47	$332,873.47	$148,220.33	$67,871.48	$80,348.85	16.70%
100.214.3000000.0000.000	Purchased Services	$5,400.00	$600.00	$6,000.00	$588.56	$588.56	$5,411.44	$0.00	$5,411.44	90.19%
100.214.4000000.0000.000	Supplies and Materials	$5,265.00	$585.00	$5,850.00	$3,229.83	$3,229.83	$2,620.17	$1,255.85	$1,364.32	23.32%
FUNCTION: Psychological Services - 214		$1,662,230.61	$29,013.30	$1,691,243.91	$1,193,944.54	$1,193,944.54	$497,299.37	$497,475.49	($176.12)	-0.01%
100.217.1000000.0000.000	Salaries	$84,052.83	$0.00	$84,052.83	$73,039.60	$73,039.60	$11,013.23	$21,013.23	($10,000.00)	-11.90%
100.217.2000000.0000.000	Employee Benefits	$34,933.41	$168.10	$35,101.51	$26,910.08	$26,910.08	$8,191.43	$4,346.43	$3,845.00	10.95%
100.217.4000000.0000.000	Supplies and Materials	$931.50	$103.50	$1,035.00	$278.29	$278.29	$756.71	$319.28	$437.43	42.26%
FUNCTION: Career Specialist Services - 217		$119,917.74	$271.60	$120,189.34	$100,227.97	$100,227.97	$19,961.37	$25,678.94	($5,717.57)	-4.76%
100.221.1000000.0000.000	Salaries	$1,927,861.64	($51,503.91)	$1,876,357.73	$1,345,811.39	$1,345,811.39	$530,546.34	$568,263.08	($37,716.74)	-2.01%
100.221.2000000.0000.000	Employee Benefits	$742,992.81	($19,091.82)	$723,900.99	$513,018.61	$513,018.61	$210,882.38	$97,156.02	$113,726.36	15.71%
100.221.3000000.0000.000	Purchased Services	$550,576.80	$56,626.20	$607,203.00	$441,269.54	$441,269.54	$165,933.46	$43,221.06	$122,712.40	20.21%
100.221.4000000.0000.000	Supplies and Materials	$83,115.00	$9,235.00	$92,350.00	$23,544.08	$23,544.08	$68,805.92	$2,555.42	$66,250.50	71.74%
100.221.6000000.0000.000	Other Objects	$31,929.50	($467.00)	$31,462.50	$29,800.00	$29,800.00	$1,662.50	$0.00	$1,662.50	5.28%
JNCTION: Improvement of Instruction Curriculum Development - 221		$3,336,475.75	($5,201.53)	$3,331,274.22	$2,353,443.62	$2,353,443.62	$977,830.60	$711,195.58	$266,635.02	8.00%
100.222.1000000.0000.000	Salaries	$1,891,428.61	($24,618.15)	$1,866,810.46	$1,184,652.20	$1,184,652.20	$682,158.26	$705,010.17	($22,851.91)	-1.22%
100.222.2000000.0000.000	Employee Benefits	$892,802.83	$2,269.15	$895,071.98	$518,033.21	$518,033.21	$377,038.77	$108,917.89	$268,120.88	29.96%
100.222.3000000.0000.000	Purchased Services	$3,005.10	($2,083.39)	$921.71	$2,127.81	$2,127.81	($1,206.10)	$0.00	($1,206.10)	-130.85%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range
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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.222.4000000.0000.000	Supplies and Materials	$302,013.90	$37,655.39	$339,669.29	$208,671.27	$208,671.27	$130,998.02	$57,778.06	$73,219.96	21.56%
100.222.6000000.0000.000	Other Objects	$175.00	$0.00	$175.00	$175.00	$175.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Library and Media Services - 222		$3,089,425.44	$13,223.00	$3,102,648.44	$1,913,659.49	$1,913,659.49	$1,188,988.95	$871,706.12	$317,282.83	10.23%
100.223.1000000.0000.000	Salaries	$898,068.03	($2,609.13)	$895,458.90	$664,541.21	$664,541.21	$230,917.69	$216,419.22	$14,498.47	1.62%
100.223.2000000.0000.000	Employee Benefits	$338,712.18	$1,009.96	$339,722.14	$239,559.39	$239,559.39	$100,162.75	$37,003.81	$63,158.94	18.59%
100.223.3000000.0000.000	Purchased Services	$3,323.70	$10,425.30	$13,749.00	$255.99	$255.99	$13,493.01	$0.00	$13,493.01	98.14%
100.223.4000000.0000.000	Supplies and Materials	$925.74	$1,220.20	$2,145.94	$881.26	$881.26	$1,264.68	($275.32)	$1,540.00	71.76%
100.223.6000000.0000.000	Other Objects	$351.00	($71.00)	$280.00	$280.00	$280.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Supervision of Special Programs - 223		$1,241,380.65	$9,975.33	$1,251,355.98	$905,517.85	$905,517.85	$345,838.13	$253,147.71	$92,690.42	7.41%
100.224.1000000.0000.000	Salaries	$1,956.88	$0.00	$1,956.88	$0.00	$0.00	$1,956.88	$0.00	$1,956.88	100.00%
100.224.2000000.0000.000	Employee Benefits	$541.86	$47.75	$589.61	$0.00	$0.00	$589.61	$0.00	$589.61	100.00%
100.224.3000000.0000.000	Purchased Services	$88,093.80	$2,428.20	$90,522.00	$9,033.51	$9,033.51	$81,488.49	$545.00	$80,943.49	89.42%
100.224.4000000.0000.000	Supplies and Materials	$8,815.50	$1,526.50	$10,342.00	$3,870.09	$3,870.09	$6,471.91	$381.26	$6,090.65	58.89%
100.224.6000000.0000.000	Other Objects	$0.00	$351.00	$351.00	$0.00	$0.00	$351.00	$0.00	$351.00	100.00%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		$99,408.04	$4,353.45	$103,761.49	$12,903.60	$12,903.60	$90,857.89	$926.26	$89,931.63	86.67%
100.231.1000000.0000.000	Salaries	$59,076.00	$0.00	$59,076.00	$44,307.00	$44,307.00	$14,769.00	$14,768.98	$0.02	0.00%
100.231.2000000.0000.000	Employee Benefits	$17,682.00	$0.00	$17,682.00	$13,348.24	$13,348.24	$4,333.76	$2,224.71	$2,109.05	11.93%
100.231.3000000.0000.000	Purchased Services	$387,450.00	$43,050.00	$430,500.00	$269,263.01	$269,263.01	$161,236.99	$73.41	$161,163.58	37.44%
100.231.6000000.0000.000	Other Objects	$395,000.00	$108,370.00	$503,370.00	$488,659.00	$488,659.00	$14,711.00	$0.00	$14,711.00	2.92%
FUNCTION: Board of Education - 231		$859,208.00	$151,420.00	$1,010,628.00	$815,577.25	$815,577.25	$195,050.75	$17,067.10	$177,983.65	17.61%
100.232.1000000.0000.000	Salaries	$362,518.89	($92,845.74)	$269,673.15	$215,695.59	$215,695.59	$53,977.56	$70,656.95	($16,679.39)	-6.19%
100.232.2000000.0000.000	Employee Benefits	$133,058.96	($36,993.40)	$96,065.56	$70,812.54	$70,812.54	$25,253.02	$12,420.57	$12,832.45	13.36%
100.232.3000000.0000.000	Purchased Services	$39,077.10	$4,341.90	$43,419.00	$2,863.39	$2,863.39	$40,555.61	$962.38	$39,593.23	91.19%
100.232.4000000.0000.000	Supplies and Materials	$6,050.70	$672.30	$6,723.00	$3,966.15	$3,966.15	$2,756.85	($396.83)	$3,153.68	46.91%
100.232.6000000.0000.000	Other Objects	$7,100.00	$0.00	$7,100.00	$2,321.30	$2,321.30	$4,778.70	$0.00	$4,778.70	67.31%
FUNCTION: Office of Superintendent - 232		$547,805.65	($124,824.94)	$422,980.71	$295,658.97	$295,658.97	$127,321.74	$83,643.07	$43,678.67	10.33%
100.233.1000000.0000.000	Salaries	$10,977,054.56	($62,086.66)	$10,914,967.90	$8,006,016.15	$8,006,016.15	$2,908,951.75	$3,217,608.94	($308,657.19)	-2.83%
100.233.2000000.0000.000	Employee Benefits	$4,550,969.42	$27,181.90	$4,578,151.32	$3,256,169.29	$3,256,169.29	$1,321,982.03	$603,555.20	$718,426.83	15.69%
100.233.3000000.0000.000	Purchased Services	$169,267.89	$11,797.71	$181,065.60	$100,940.15	$100,940.15	$80,125.45	$6,896.21	$73,229.24	40.44%
100.233.4000000.0000.000	Supplies and Materials	$244,615.95	$33,280.72	$277,896.67	$202,615.23	$202,615.23	$75,281.44	$28,892.81	$46,388.63	16.69%
100.233.5000000.0000.000	Capital Outlay	$0.00	$3,700.00	$3,700.00	$3,696.88	$3,696.88	$3.12	$7,312.36	($7,309.24)	-197.55%
100.233.6000000.0000.000	Other Objects	$23,502.00	($1,815.50)	$21,686.50	$15,756.40	$15,756.40	$5,930.10	$95.20	$5,834.90	26.91%
FUNCTION: School Administration - 233		$15,965,409.82	$12,058.17	$15,977,467.99	$11,585,194.10	$11,585,194.10	$4,392,273.89	$3,864,360.72	$527,913.17	3.30%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.251.1000000.0000.000	Salaries	$56,628.37	$44,533.06	$101,161.43	$48,982.37	$48,982.37	$52,179.06	$25,363.61	$26,815.45	26.51%
100.251.2000000.0000.000	Employee Benefits	$32,317.99	$24,977.47	$57,295.46	$25,042.03	$25,042.03	$32,253.43	$4,578.03	$27,675.40	48.30%
100.251.3000000.0000.000	Purchased Services	$338,175.00	$35,825.00	$374,000.00	$32,646.17	$32,646.17	$341,353.83	$186,375.84	$154,977.99	41.44%
100.251.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$51,060.24	$51,060.24	($51,060.24)	$0.00	($51,060.24)	0.00%
UNCTION: Student Transportation (Federal/District Mandated) - 251		$427,121.36	$105,335.53	$532,456.89	$157,730.81	$157,730.81	$374,726.08	$216,317.48	$158,408.60	29.75%
100.252.1000000.0000.000	Salaries	$924,543.59	$15,916.53	$940,460.12	$683,637.44	$683,637.44	$256,822.68	$239,148.22	$17,674.46	1.88%
100.252.2000000.0000.000	Employee Benefits	$384,875.49	($6,100.19)	$378,775.30	$276,269.90	$276,269.90	$102,505.40	$48,667.02	$53,838.38	14.21%
100.252.3000000.0000.000	Purchased Services	$180,846.90	$21,844.10	$202,691.00	$58,369.04	$58,369.04	$144,321.96	$3,117.87	$141,204.09	69.66%
100.252.4000000.0000.000	Supplies and Materials	$48,559.50	$5,395.50	$53,955.00	$12,773.92	$12,773.92	$41,181.08	$578.73	$40,602.35	75.25%
100.252.6000000.0000.000	Other Objects	$5,938.00	$0.00	$5,938.00	$3,205.12	$3,205.12	$2,732.88	$0.00	$2,732.88	46.02%
FUNCTION: Fiscal Services - 252		$1,544,763.48	$37,055.94	$1,581,819.42	$1,034,255.42	$1,034,255.42	$547,564.00	$291,511.84	$256,052.16	16.19%
100.254.1000000.0000.000	Salaries	$6,872,350.66	$76,104.34	$6,948,455.00	$5,136,545.49	$5,136,545.49	$1,811,909.51	$1,670,101.49	$141,808.02	2.04%
100.254.2000000.0000.000	Employee Benefits	$3,379,415.74	$9,960.97	$3,389,376.71	$2,448,942.21	$2,448,942.21	$940,434.50	$425,247.11	$515,187.39	15.20%
100.254.3000000.0000.000	Purchased Services	$4,700,379.39	$364,763.67	$5,065,143.06	$3,418,845.10	$3,418,845.10	$1,646,297.96	$1,000,446.88	$645,851.08	12.75%
100.254.4000000.0000.000	Supplies and Materials	$4,494,075.40	$684,307.45	$5,178,382.85	$3,481,981.61	$3,481,981.61	$1,696,401.24	$169,096.48	$1,527,304.76	29.49%
100.254.5000000.0000.000	Capital Outlay	$83,684.89	($56,403.56)	$27,281.33	$0.00	$0.00	$27,281.33	$42,104.85	($14,823.52)	-54.34%
FUNCTION: Operation and Maintenance of Plant - 254		$19,529,906.08	$1,078,732.87	$20,608,638.95	$14,486,314.41	$14,486,314.41	$6,122,324.54	$3,306,996.81	$2,815,327.73	13.66%
100.255.1000000.0000.000	Salaries	$3,698,345.90	$62,258.95	$3,760,604.85	$2,438,958.77	$2,438,958.77	$1,321,646.08	$1,153,022.18	$168,623.90	4.48%
100.255.2000000.0000.000	Employee Benefits	$1,689,060.24	$71,471.79	$1,760,532.03	$1,053,021.85	$1,053,021.85	$707,510.18	$211,038.74	$496,471.44	28.20%
100.255.3000000.0000.000	Purchased Services	$159,417.00	$17,713.00	$177,130.00	$68,492.24	$68,492.24	$108,637.76	$26,069.94	$82,567.82	46.61%
100.255.4000000.0000.000	Supplies and Materials	$50,850.00	$5,650.00	$56,500.00	$26,857.59	$26,857.59	$29,642.41	$12,230.02	$17,412.39	30.82%
100.255.6000000.0000.000	Other Objects	$1,000.00	$0.00	$1,000.00	$380.00	$380.00	$620.00	$0.00	$620.00	62.00%
FUNCTION: Student Transportation (State Mandated) - 255		$5,598,673.14	$157,093.74	$5,755,766.88	$3,587,710.45	$3,587,710.45	$2,168,056.43	$1,402,360.88	$765,695.55	13.30%
100.256.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	$120,000.00	$120,000.00	($120,000.00)	$0.00	($120,000.00)	0.00%
100.256.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$12,303.70	$12,303.70	($12,303.70)	$0.00	($12,303.70)	0.00%
FUNCTION: Food Services - 256		$0.00	$0.00	$0.00	$132,303.70	$132,303.70	($132,303.70)	$0.00	($132,303.70)	0.00%
100.257.1000000.0000.000	Salaries	$253,767.59	$33,121.75	$286,889.34	$192,033.00	$192,033.00	$94,856.34	$65,334.44	$29,521.90	10.29%
100.257.2000000.0000.000	Employee Benefits	$106,824.90	$18,197.62	$125,022.52	$78,188.84	$78,188.84	$46,833.68	$13,695.45	$33,138.23	26.51%
100.257.3000000.0000.000	Purchased Services	$661,112.10	($3,647.60)	$657,464.50	$244,712.45	$244,712.45	$412,752.05	$5,049.01	$407,703.04	62.01%
100.257.4000000.0000.000	Supplies and Materials	$38,675.70	$4,297.30	$42,973.00	$8,205.81	$8,205.81	$34,767.19	$0.00	$34,767.19	80.90%
FUNCTION: Internal Services - 257		$1,060,380.29	$51,969.07	$1,112,349.36	$523,140.10	$523,140.10	$589,209.26	$84,078.90	$505,130.36	45.41%
100.258.1000000.0000.000	Salaries	$185,057.61	$0.00	$185,057.61	$139,641.06	$139,641.06	$45,416.55	$46,745.05	($1,328.50)	-0.72%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.258.2000000.0000.000	Employee Benefits	$68,103.70	$476.87	$68,580.57	$53,226.35	$53,226.35	$15,354.22	$9,345.29	$6,008.93	8.76%
100.258.3000000.0000.000	Purchased Services	$1,787,044.23	$177,680.77	$1,964,725.00	$1,037,858.95	$1,037,858.95	$926,866.05	$1,004,264.86	($77,398.81)	-3.94%
100.258.4000000.0000.000	Supplies and Materials	$30,186.32	($14,186.32)	$16,000.00	$1,118.09	$1,118.09	$14,881.91	$0.00	$14,881.91	93.01%
100.258.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$4,980.00	$4,980.00	($4,980.00)	$0.00	($4,980.00)	0.00%
100.258.6000000.0000.000	Other Objects	$410.00	$0.00	$410.00	$0.00	$0.00	$410.00	$0.00	$410.00	100.00%
	FUNCTION: Security - 258	$2,070,801.86	$163,971.32	$2,234,773.18	$1,236,824.45	$1,236,824.45	$997,948.73	$1,060,355.20	($62,406.47)	-2.79%
100.262.1000000.0000.000	Salaries	$705,842.76	$3,354.97	$709,197.73	$583,377.45	$583,377.45	$125,820.28	$187,129.23	($61,308.95)	-8.64%
100.262.2000000.0000.000	Employee Benefits	$277,631.52	$2,422.53	$280,054.05	$226,156.51	$226,156.51	$53,897.54	$37,225.06	$16,672.48	5.95%
100.262.3000000.0000.000	Purchased Services	$8,550.00	($8,550.00)	$0.00	$45,634.80	$45,634.80	($45,634.80)	$10,000.00	($55,634.80)	0.00%
	FUNCTION: Planning - 262	$992,024.28	($2,772.50)	$989,251.78	$855,168.76	$855,168.76	$134,083.02	$234,354.29	($100,271.27)	-10.14%
100.263.1000000.0000.000	Salaries	$392,722.42	$16,757.93	$409,480.35	$304,453.06	$304,453.06	$105,027.29	$100,362.79	$4,664.50	1.14%
100.263.2000000.0000.000	Employee Benefits	$166,855.61	$6,385.60	$173,241.21	$126,449.85	$126,449.85	$46,791.36	$21,495.60	$25,295.76	14.60%
100.263.3000000.0000.000	Purchased Services	$161,550.00	$17,950.00	$179,500.00	$65,162.02	$65,162.02	$114,337.98	$0.00	$114,337.98	63.70%
100.263.4000000.0000.000	Supplies and Materials	$27,000.00	$3,000.00	$30,000.00	$10,654.23	$10,654.23	$19,345.77	$187.25	$19,158.52	63.86%
100.263.6000000.0000.000	Other Objects	$12,000.00	$0.00	$12,000.00	$5,079.85	$5,079.85	$6,920.15	$0.00	$6,920.15	57.67%
	FUNCTION: Information Services - 263	$760,128.03	$44,093.53	$804,221.56	$511,799.01	$511,799.01	$292,422.55	$122,045.64	$170,376.91	21.19%
100.264.1000000.0000.000	Salaries	$826,520.04	($42,318.85)	$784,201.19	$555,094.62	$555,094.62	$229,106.57	$186,000.44	$43,106.13	5.50%
100.264.2000000.0000.000	Employee Benefits	$319,429.24	($18,790.14)	$300,639.10	$397,364.88	$397,364.88	($96,725.78)	$36,306.60	($133,032.38)	-44.25%
100.264.3000000.0000.000	Purchased Services	$25,013.25	$3,730.75	$28,744.00	$22,975.28	$22,975.28	$5,768.72	$9,345.26	($3,576.54)	-12.44%
100.264.4000000.0000.000	Supplies and Materials	$27,474.30	$2,927.70	$30,402.00	$18,458.35	$18,458.35	$11,943.65	($393.29)	$12,336.94	40.58%
100.264.6000000.0000.000	Other Objects	$951.50	($826.50)	$125.00	$1,076.50	$1,076.50	($951.50)	$0.00	($951.50)	-761.20%
	FUNCTION: Staff Services - 264	$1,199,388.33	($55,277.04)	$1,144,111.29	$994,969.63	$994,969.63	$149,141.66	$231,259.01	($82,117.35)	-7.18%
100.266.1000000.0000.000	Salaries	$1,772,640.27	($29,086.69)	$1,743,553.58	$1,330,783.14	$1,330,783.14	$412,770.44	$453,974.13	($41,203.69)	-2.36%
100.266.2000000.0000.000	Employee Benefits	$709,516.01	($9,669.76)	$699,846.25	$519,799.75	$519,799.75	$180,046.50	$90,518.97	$89,527.53	12.79%
100.266.3000000.0000.000	Purchased Services	$865,560.36	$135,910.64	$1,001,471.00	$871,289.85	$871,289.85	$130,181.15	$184,605.88	($54,424.73)	-5.43%
100.266.4000000.0000.000	Supplies and Materials	$144,310.05	$16,209.95	$160,520.00	$16,126.92	$16,126.92	$144,393.08	($961.35)	$145,354.43	90.55%
100.266.6000000.0000.000	Other Objects	$175.50	($175.50)	$0.00	$175.50	$175.50	($175.50)	$0.00	($175.50)	0.00%
	FUNCTION: Technology and Data Processing Services - 266	$3,492,202.19	$113,188.64	$3,605,390.83	$2,738,175.16	$2,738,175.16	$867,215.67	$728,137.63	$139,078.04	3.86%
100.271.1000000.0000.000	Salaries	$1,518,127.09	$152,136.18	$1,670,263.27	$1,301,930.69	$1,301,930.69	$368,332.58	$585,792.47	($217,459.89)	-13.02%
100.271.2000000.0000.000	Employee Benefits	$473,751.00	$120,098.00	$593,849.00	$430,851.24	$430,851.24	$162,997.76	$83,971.81	$79,025.95	13.31%
100.271.3000000.0000.000	Purchased Services	$165,284.19	$72,485.26	$237,769.45	$145,060.85	$145,060.85	$92,708.60	$0.00	$92,708.60	38.99%
100.271.4000000.0000.000	Supplies and Materials	$32,400.00	($32,400.00)	$0.00	$10,921.17	$10,921.17	($10,921.17)	$0.00	($10,921.17)	0.00%
100.271.6000000.0000.000	Other Objects	$383,228.00	$36,000.00	$419,228.00	$405,693.86	$405,693.86	$13,534.14	$0.00	$13,534.14	3.23%

Board Report Expenditures

From Date: 7/1/2020 To Date: 3/31/2021

Fiscal Year: 2020-2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
	FUNCTION: Pupil Service Activities - 271	$2,572,790.28	$348,319.44	$2,921,109.72	$2,294,457.81	$2,294,457.81	$626,651.91	$669,764.28	($43,112.37)	-1.48%
100.390.3000000.0000.000	Purchased Services	$15,000.00	$0.00	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
100.390.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$0.00	$0.00	$5,850.00	$0.00	$5,850.00	100.00%
	FUNCTION: Other Community Services - 390	$20,850.00	$0.00	$20,850.00	$0.00	$0.00	$20,850.00	$0.00	$20,850.00	100.00%
100.412.7000000.0000.000	Transfers	$20,000.00	$0.00	$20,000.00	$20,179.56	$20,179.56	($179.56)	$0.00	($179.56)	-0.90%
	FUNCTION: Payments to Other Governmental Units - 412	$20,000.00	$0.00	$20,000.00	$20,179.56	$20,179.56	($179.56)	$0.00	($179.56)	-0.90%
100.425.7000000.0000.000	Transfers	$267,897.00	$0.00	$267,897.00	$0.00	$0.00	$267,897.00	$0.00	$267,897.00	100.00%
	FUNCTION: Transfer to Food Service Fund - 425	$267,897.00	$0.00	$267,897.00	$0.00	$0.00	$267,897.00	$0.00	$267,897.00	100.00%
Grand Total:		**$194,008,204.21**	**$2,516,467.79**	**$196,524,672.00**	**$127,700,708.84**	**$127,700,708.84**	**$68,823,963.16**	**$51,510,155.91**	**$17,313,807.25**	**8.81%**

End of Report

EXHIBIT E

MEMORANDUM

To: Members of the Board of Trustees

Through: Christina S. Melton, Ed.D.
Superintendent

From: Marty Rawls,
Chief Financial Officer

Date: May 17, 2021

Re: May 24, 2021 Board Meeting
Action Item
Second Reading - Board Policy – Section J "Students";
Policy JQ "Student Fees, Fines and Charges"

Issue: Proposed revisions to the Board Policy JQ "Student Fees, Fines and Charges"

The SCDE has updated the data used to determine the designation of students whose instructional fees will be waived. We are recommending a change to the policy to reflect the updated determining factors.

Recommendation: The administration recommends Second and Final Reading approval for the proposed revision to Board Policy JQ "Student Fees, Fines and Charges."

MR:tl

Attachments – Proposed/Current Board Policy JQ "Student Fees, Fines and Charges"

STUDENT FEES, FINES, AND CHARGES

Code **JQ** *Issued* **12/11**

Purpose: To establish the basic structure for the assessment of student fees, fines and charges.

Fees

The board recognizes that it may charge student fees to offset the cost of educational materials and supplies. The district will not deny any student an education because of his/her failure to pay these supplementary charges.

No school will charge a fee that has not been approved by the board.

The superintendent will work with principals to formulate the necessary controls and records to assure that all fees are uniform and held to a minimum.

The district will not charge instructional fees to students who are designated as SC Pupils in Poverty (PIP) based on Socio-Economic Indicator (SEI) data which is provided by the SC Revenue and Fiscal Affairs Office (RFA) through the SC Department of Education/Office of Research and Data Analysis (ORDA) ~~receive free lunches and will prorate instructional fees for students who receive reduced price lunches~~.

Fines and Charges

No student is exempt from charges for books, lockers, materials, supplies, and equipment that are lost or damaged.

No additional books, ~~or~~ supplies or equipment will be issued to a student with outstanding rental, loss or damage debts until the ~~fees~~ fines and/or charges have been paid.

Adopted 2/24/69; Revised 8/1/73, 11/16/81, 2/6/89, 12/12/11

Legal References:

A. S.C. Code of Laws, 1976, as amended:
   1. Section 59-19-90(8) - Authority of board to charge matriculation and incidental fees.

Policy JQ Student Fees, Fines And Charges

Issued 12/11

Purpose: To establish the basic structure for the assessment of student fees, fines and charges.

Fees

The board recognizes that it may charge student fees to offset the cost of educational materials and supplies. The district will not deny any student an education because of his/her failure to pay these supplementary charges.

No school will require a student to pay a fee that has not been approved by the board.

The superintendent will work with principals to formulate the necessary controls and records to assure that all fees are uniform and held to a minimum.

The district will not charge instructional fees to students who receive free lunches and will prorate instructional fees for students who receive reduced-price lunches.

Fines and charges

No student is exempt from charges for books, lockers, materials, supplies and equipment that are lost or damaged.

No additional books or supplies will be issued to a student with outstanding rental, loss or damage debts until the fees have been paid.

Adopted 2/24/69; Revised 8/1/73, 11/16/81, 2/6/89, 12/12/11

Legal references:
S.C. Code of Laws:

Section 59-19-90(8) - General powers and duties of school trustees; charge matriculation and incidental fees.

EXHIBIT F

MEMORANDUM

To: Members of the Board of Trustees

Through: Christina S. Melton, Ed.D., Superintendent

From: Marty Rawls,
Chief Financial Officer

Date: May 19, 2021

Re: Proposed FY 2021-2022 General Fund Budget First Reading
Action Agenda Item
Board Meeting – May 24, 2021

The Proposed FY 2021-2022 General Fund Budget will be presented.

The purpose of this presentation is to provide information to the School Board regarding the FY 2021-2022 General Fund Budget.

RECOMMENDATION:
It is the recommendation of the Administration to approve the First Reading of the FY 2021-2022 General Fund Budget as presented.

MR:tl

Attachment

EXHIBIT G

MEMORANDUM

TO: Members of the Board of Trustees
Christina S. Melton, Ed. D., Superintendent

FROM: Michael R. Harris, Ed. D.
Chief Planning and Administrative Officer

DATE: May 19, 2021

RE: May 24, 2021 Board Meeting, Request to Continue Suspension of Policy
Policy JFABB / AR JFABB-R "Admission of Foreign Exchange Students"

PURPOSE:

The Admission of Foreign Exchange Students Policy and its accompanying Administrative Rule (JFABB and AR JFABB-R) establishes a basic structure for a one-year admission of foreign exchange students. To date, School District Five has recognized the cultural benefits of having foreign exchange student programs and has accepted up to five exchange students each at Chapin High School; Dutch Fork High School and Irmo High School.

However, due to the Coronavirus (COVID-19) pandemic, the Board of Trustees approved a one-year suspension of the Policy (JFABB) and Administrative Rule (AR JFABB-R) – Admission of Foreign Exchange Students during its June 15, 2020 regularly scheduled Board Meeting.

Following this approval, the South Carolina School Boards Association (SCSBA) removed the Policy and Administrative Rule from the District's Policy Manual.

RECOMMENDATION:

The administration recommends that the Board continue the suspension of Policy and Administrative Rule (JFABB and AR JFABB-R) – Admission of Foreign Exchange Students for the 2021-2022 school year.

Attachments: Policy and Administrative Rule (JFABB and AR JFABB)

Policy JFABB Admission of Foreign Exchange Students

Issued 10/09

Purpose: To establish the basic structure for the admission of foreign exchange students.

Recognizing the cultural benefits of having foreign exchange student programs, the board authorizes the district to accept foreign exchange students into its schools.

The admission and tuition responsibilities of foreign exchange students will be in accordance with the procedures established in JFABB-R.

Adopted 9/11/00; Revised 10/26/09

School District Five of Lexington and Richland Counties

AR JFABB-R Admission of Foreign Exchange Students

Issued 10/09

Procedures for admission of foreign and exchange students

Foreign exchange students

Only students from United States Information Agency approved student exchange programs may be accepted.

All United States Information Agency regulations must be met prior to approval for enrollment and all policies must be followed after acceptance.

Only high school foreign exchange students may be accepted.

The student must meet the following criteria.

- Be a secondary school student in his/her home country who has not completed more than 11 years of primary and secondary school, exclusive of kindergarten, or be at least 15 years of age but not more than 18 and six months years of age at the time of initial school enrollment.
- Be a person who demonstrates maturity, good character and scholastic aptitude.
- Be a student who has not previously participated in an academic year or semester secondary school student exchange program in the United States.

Contingent upon the availability of space and a school's decision to participate in the foreign exchange program, the number of foreign exchange students will be limited to five students at Irmo High School, five students at Dutch Fork High School and five students at Chapin High School.

The student must be able to speak, write and understand English proficiently.

No foreign exchange student may be enrolled in the English speakers of other languages program.

The student will be awarded course credits, as earned.

No diploma will be issued to a foreign exchange student.

Foreign exchange students will not be classified as seniors nor may they participate in any graduation exercises.

Foreign exchange students must provide a transcript translated into English upon enrollment.

Students who are accepted through exchange programs will be expected to meet all academic, attendance and student discipline requirements as required of students enrolled in the district's high schools, including the requirement that the student cannot be enrolled if he/she has completed high school.

The principal of the school may withdraw attendance approval for a student who commits any severe discipline infraction.

Foreign exchange students may not enroll in a driver's education course.

Foreign exchange students will be allowed to participate in all extracurricular activities including athletics as they are eligible.

Foreign students

The September 1996 Illegal Immigration Reform and Immigration Responsibility Act (IIRIRA), Section 625, contains regulations regarding F-1 visa students.

- F-1 visa students may not attend public elementary schools.
- F-1 visa students may only attend secondary schools and their attendance cannot exceed one year.

Students who have visitor visa status may not enroll in the district schools.

Issued 9/11/00; Revised 4/25/05, 10/26/09

School District Five of Lexington and Richland Counties

EXHIBIT H

M E M O R A N D U M

To: Members of the Board of Trustees

Through: Christina S. Melton, Ed.D.
Superintendent

From: Todd A. Bedenbaugh TB
Executive Director of Operations

Date: May 14, 2021

Re: May 24, 2021 Board Meeting
Action Item
Renewal of Irmo Chapin Recreation Commission Land Lease Agreement

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Purpose: Renewal of Irmo Chapin Recreation Commission Land Lease Agreement

Recommendation: The administration recommends we renew this contract for a term of five years.

TB:cr

Exhibit: Irmo Chapin Recreation Commission Land Lease Agreement

Lexington/Richland School District 5

LAND LEASE AGREEMENT
Amendment

Irmo Chapin Recreation Commission

WHEREAS, School District Five of Lexington and Richland Counties and the IrmoChapin Recreation Commission respect and value their relationship and recognize their mutual interest in promoting the health and wellbeing of the students and residents of the Irmo Chapin area through recreational activities; and

WHEREAS, School District Five of Lexington and Richland Counties and the IrmoChapin Recreation Commission have a history of cooperation and joint use and development of certain facilities for the benefit of the community; and

WHEREAS, in the interest of providing the best service to the community with the least possible expenditures of public funds while being good stewards of the available resources and facilities, cooperation between the Commission and the District is necessary;

NOW THEREFORE, THIS LEASE, which hereby terminates and replaces all prior lease agreements between the parties, in consideration of the rent to be paid and the covenants and terms stated herein, is entered into this day of , 20___, by and between School District Five of Lexington and Richland Counties, hereinafter designated as the "Lessor," and Irmo-Chapin Recreation Commission, a recreation special purpose district, hereinafter designated as the "Lessee,"

1. LEASED PREMISES. The attached Exhibits are depictions of the leased areas with approximate representations of the boundary lines from County aerial photography. The actual areas leased are only those areas within the attached depictions that are owned by the Lessor as more accurately depicted in the property records of Lexington County.

A. Chapin Elementary School -Baseball fields and wooded area adjacent to ICRC (SEE EXHIBIT A)

B. Leaphart Elementary School -Athletic field and tennis courts adjacent to ICRC (SEE EXHIBIT B)

2. TERM. The term of this Lease shall be five (5) years beginning July 1, 2021 and ending on June 30, 2026, subject to the School District's rights to terminate set forth below. The lease terms may be renewed for additional five (5) year renewal terms, if the parties execute an Addendum for Renewal of the Lease prior to the expiration of the prior term of the lease.

3. RENT. During the term of this Lease, the Lessee agrees to pay to Lessor as rent for the premises, a fixed rent in the amount of One ($1.00) Dollar, payable each term in advance of the anniversary of the commencement date of this Lease.

4. USE OF PREMISES.

A. SCHEDULING. The Lessee shall maintain a schedule for use of premises and may use the premises for its programs, maintenance and activities under its direction and supervision, during any and all times after school hours during the school year, or when school is not in session. The Lessor may use the premises during hours of school operation and may request to use the premises during after school hours, if preapproved by the Lessee in consideration of its previously scheduled activities on the premises.

B. SECURITY & SUPERVISION. Lessee shall at all times provide for the necessary security and adult supervision of its activities and programs on the Lessor's property. At Lessor's request, Lessee shall provide the name and contact information of the person in charge of any activity or program conducted on the leased premises by the Lessee.

C. LESSOR'S USE RULES AND REGULATIONS. Lessee must follow the Rules and Regulations of the Lessor concerning activities allowed on Lessor's property.

D. NON-PROFIT / PUBLIC BENEFIT. Lessee's use of the Lessor's property shall be for public benefit and "not for profit", unless a separate written agreement between the parties specifies otherwise.

E. Any other use of the premises, including any use by any third party (not a party to this agreement) shall be only upon prior written approval by the Lessor.

5. UTILITIES & MAINTENANCE.

A. It is understood and agreed that the cost of maintaining the athletic fields and outdoor space listed in the above paragraph shall be borne by the Commission unless a separate written agreement between the parties specifies otherwise.

B. It is understood and agreed that the Commission agrees to maintain such areas in good condition during the term(s) of the Lease. The Commission shall provide mowing services throughout the calendar year.

C. It is understood and agreed that requests for maintenance and construction support by the District should be made by the Superintendent of the Schools to the Executive Director of the Commission or their designees.

D. It is understood and agreed that plans and specifications for the placement of all equipment, facilities, and permanent improvements upon said premises and the type, design, and construction thereof shall be approved by the District Superintendent of Schools prior to the purchase and installation thereof and at the expense of the Commission unless shared costs are set forth in a separate written agreement.

E. The Commission agrees to maintain and preserve the premises and any structures or improvements during the term(s) of the lease located thereon in good and proper condition, and shall not permit or suffer any offensive use thereof or any nuisance thereon.

F. Lessee shall payor cause to be paid, as they become due, all property charges for electricity, water, sewer, telephone and any other utility services, if any, associated with the leased premises.

6. COMPLIANCE WITH LAWS. Throughout the term hereof, Lessee shall comply with all laws, ordinances, rules, regulations, orders and requirements of federal, state, county or municipal governmental authorities, and shall maintain its operations on the premises at all times in compliance with such laws, ordinances, rules, regulations, orders and requirements. This Lease shall be enforced and interpreted according to the laws of the State of South Carolina.

7. INSURANCE AND INDEMNIFICATION. During the term hereof, Lessee shall, at its expense, obtain and keep in force property insurance which includes coverage for any improvements and liability coverage in an amount to be approved by the Lessor. The liability insurance policy shall name the Lessor as an additional insured. Lessee shall provide Lessor with a copy of such policies or certificates of insurance. Lessee shall indemnify and hold Lessor harmless for all costs, including attorney fees, which may result from any action or inaction of the Lessee, including but not limited to any liability for damages occasioned by or resulting from accidents on the premises related to the Lessee's use and occupancy.

8. CONDITION OF PROPERTY. Neither the Lessor nor its agents have made any representation with respect to the condition of the leased premises. The taking of possession of the leased property by the Lessee shall be conclusive evidence that the Lessee accepts the property, "as is." Further, any environmental contamination caused by the Lessee during the term of this Lease shall be the sole responsibility of the Lessee, and Lessee agrees to indemnify Lessor for any loss suffered by the Lessor as a result of any contamination caused by the Lessee's use of the property.

9. IMPROVEMENTS TO PROPERTY. Lessor acknowledges that the improvements currently on the leased premises are, in some instances, improvements that were made to the property by the Lessee. Lessee may be permitted to construct additional structures, appurtenances or signs on the leased premises, but must first obtain the written approval of the Lessor. For the current improvements and any additional improvements allowed by the Lessor during any term of this Lease, or removal thereof, the Lessee shall obtain all federal, state, county and municipal permits prior to moving, constructing or changing any improvements to the subject property. Lessee acknowledges that the improvements that it makes to the premises (not including underground utilities and pavement/parking surfaces), prior to vacating the premises before the end of the lease; shall become attached to and part of the real property belonging to the Lessor at the expiration or termination of the lease if not before, unless a separate written agreement between the parties specifies otherwise.

10. NO ASSIGNMENT / SUBLEASE. The Lessee shall not assign, transfer, hypothecate or mortgage the premises or sublet the premises or any part thereof without the prior written consent of Lessor, including but not limited to the rental of parking spaces. Any assignment, transfer, hypothecation, mortgage or subletting by Lessee without the written consent of Lessor shall constitute an event of default, giving rise to Lessor's right terminate this Lease by giving sixty (60) days written notice to the Lessee, further set forth below.

11. DEFAULT BY LESSEE. If the Lessee ceases to use the subject property for the purposes set forth above or violates any terms of this Lease, the Lessor has the right to terminate this Lease by giving sixty (60) days written notice to the Lessee to cease using the premises. Lessee shall be liable for any and all costs including attorneys' fees, or damages incurred by Lessor as a result of a breach of the Lease or as a result of any act of Lessee or anyone acting on Lessee's behalf. Upon termination of the Lease for default, Lessor may re-enter and re-possess the leased premises in a manner as provided for by law.

12. WAIVER. One or more waivers of any condition of this Lease shall not be construed as a waiver of further breach of condition and shall not prevent Lessor from enforcing any term herein.

13. TERMINATION. **In** addition to Lessor's right to terminate this Lease under the provisions of Sections II and 12 of this lease, Lessor may:

A. Allow the automatic termination at the end of a lease term as provided for in Section 2 herein by not sending the written expression of intent to renew to the Lessee at least sixty (60) days prior to the lease term expiration; or

B. Provide Lessee with at least ninety (90) days notice of Lessor's intent to sell or otherwise dispossess itself of the subject property, and therefore terminate the Lease of such property prior to the transfer of title to the subject property by Lessor. If the Lease is terminated under this provision, the Lessee will be provided with the opportunity to remove

capital equipment placed or constructed on the property by the Lessee prior to termination, if such improvements are less than 10 years old, and without damaging the property itself.

14. COSTS. Lessor and Lessee shall each pay their own attorneys fees and costs related to the preparation and review of this Lease Agreement. Lessee agrees to handle the recording of this Lease and to pay recording fees, if any.

15. INVALIDITY OF ANY PROVISION. If any provision or sub-part thereof of this Lease is held to be invalid or unenforceable, the remaining provisions shall not be affected, but shall continue in full force and effect.

16. ENTIRE AGREEMENT & CONSTRUCTION. The written terms of this Lease Agreement are the entire agreement between the parties for the term stated herein, and replace all prior agreements concerning the leased premises. No oral statements or representations whatsoever shall be considered a part hereof. This Lease Agreement was drafted and reviewed in a collaborative effort by Counsel for Lessor and Lessee and shall not be construed against either party as a result of such efforts.

17. CONTACT INFORMATION. Lessor and Lessee designate the following contact for purposes of all notices under this Lease Agreement and acknowledge the responsibility to notify the other in writing if there is a change in contact information. Notices in writing must be made by regular U.S. Mail or Hand Delivery to the front desk of the main office of the party; with e-mail or other electronic notice serving only as a courtesy copy and not official notice.

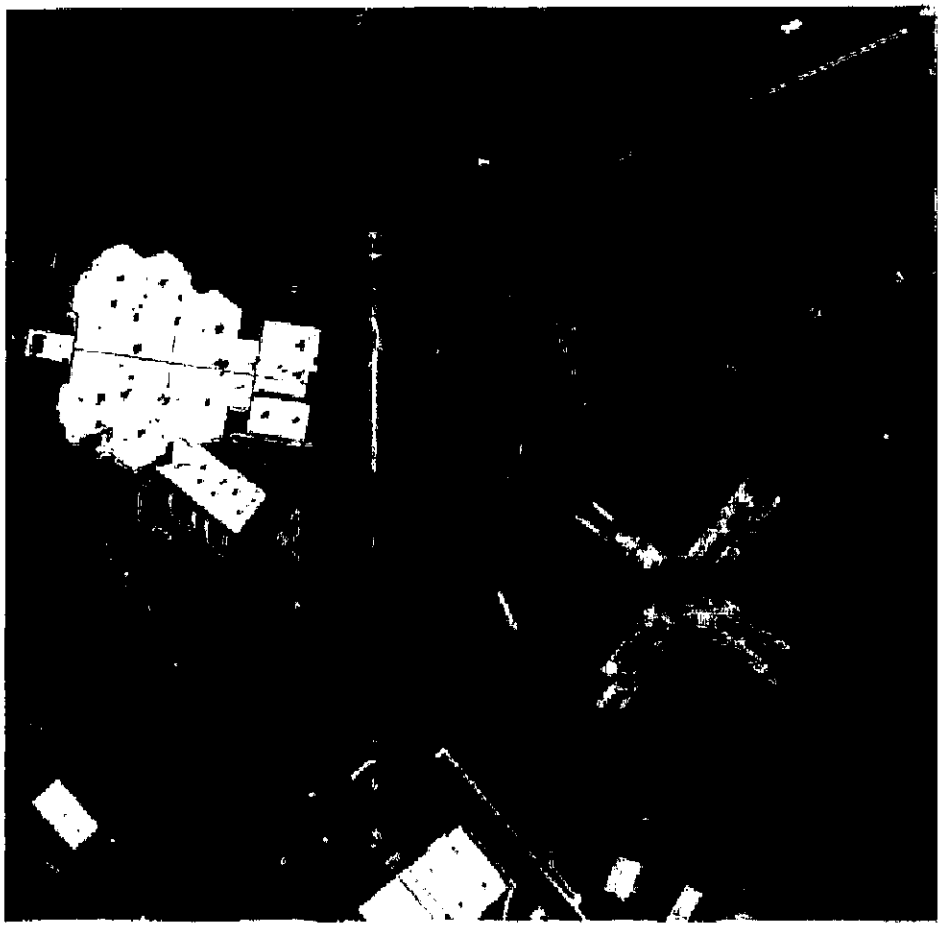
LESSOR: School District Five of Lexington & Richland Counties
ATTN: Superintendent
1020 Dutch Fork Road
Irmo, SC 29063
astrange@lexrich5.org

LESSEE: Irmo-Chapin Recreation Commission
ATTN: Executive Director
5605 Bush River Rd.
Columbia, SC 29212

Exhibit A



Exhibit B



IN WITNESS WHEREOF, the parties hereunder have executed this Lease and affixed their signatures the day and the year above written.

IN THE PRESENCE OF:

Lessor:

School District Five of
Lexington and Richland Counties
By Name:_____
Title: _____

_____
Witness

_____
Witness

STATE OF SOUTH CAROLINA }
}
COUNTY OF LEXINGTON }

PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that s/he saw the within-named School District Five of Lexington and Richland Counties, as Lessor, by _____, its _____, sign seal and as its act and deed, deliver use within-written LEASE AGREEMENT for the uses and purposes herein mentioned and that s/he, with the other witness whose signature appears above, witnessed the execution thereof.

_____
Witness

SWORN to me before me this ____
Day of _____, _____.

_____
Notary Public for South Carolina
My commission expires:

IN WITNESS WHEREOF, the parties hereunder have executed this Lease and affixed their signatures the day and the year above written.

IN THE PRESENCE OF:

Lessee:

Irmo-Chapin Recreation Commission

_____

By Name:_____

Title: _____

_____

Witness

_____

Witness

STATE OF SOUTH CAROLINA }

}

COUNTY OF LEXINGTON }

PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that s/he saw the within-named Irmo- Chapin Recreation Commission, as Lessee, by _____, its _____, sign seal and as its act and deed, deliver use within-written LEASE AGREEMENT for the uses and purposes herein mentioned and that s/he, with the other witness whose signature appears above, witnessed the execution thereof.

_____

Witness

SWORN to me before me this ____

Day of _____, _____.

_____

Notary Public for South Carolina

My commission expires: