District Five OF LEXINGTON & RICHLAND COUNTIES

Agenda

Board of Trustees
Regular Meeting
Location: Center for Advanced Technical Studies
Video Livestream: https://lexrich5.rev.vbrick.com/#/webcasts/boardmeeting

October 25, 2021

1. Call to order at 6:00 p.m.

2. Informal swearing-in of new school board member

3. Approval of the agenda

4. Enter Executive Session to consider the following:
   a. Selected employment items (*Exhibit A*) (Action)
   b. Selected employment items (*Exhibit B*) (Information Only)
   c. Receipt of legal advice on Latent Roof Defects
   d. Contractual Matter for Architectural and Engineering Firm for Piney Woods Elementary School Close-Out (Exhibit C)
   e. Contractual Matter regarding the purchase of property (Exhibit D)
   f. Receipt of legal advice Regarding a Parent Support Organization

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

6. Welcoming remarks – Jan Hammond, Board Chair

7. Invocation – Nikki Gardner, Board of Trustees

8. Pledge of Allegiance – Nikki Gardner, Board of Trustees

9. Ceremonial swearing-in of new school board member

10. School Board Spotlight

11. Superintendent's Report
    a. How are the children?
    b. Design Bid-Build – Construction Method (Exhibit E)
    c. Monthly Financial Reports (Exhibit F)
    d. COVID-19 Dashboard Update
    e. Educator Appreciation Gift

12. Approval of the minutes of the October 11, 2021 board meeting

13. Public Participation*

ACTION AGENDA

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

15. Approval of Proposed Engineering and Architectural Firm for Piney Woods Elementary School Close-Out

16. Approval of Sale of Unused and/or Under-Utilized District Real Property (Exhibit G)

17. Approval of Request for Waiver of Online Testing Requirements (Exhibit H)

DISCUSSION AGENDA

18. Discussion of June 30, 2021, Fund Balance Analysis with Assignment Recommendations (Exhibit I)

19. Discussion and First Reading of Proposed Revisions to Board Policy IHAQ "Career/Transition to Work Education" (Exhibit J)

20. Discussion of the Inventory of all Vacant Property Listed by Description, Location, Purchase Date, Purchase Price, and Latest Assessed Value (Exhibit K)

21. Adjourn

INFORMATION AGENDA

22. The next regular scheduled board meeting will be November 15, 2021, at the Center for Advanced Technical Studies.

* The Board welcomes and encourages public participation. However, the privilege of addressing the Board does not include the ability to make personal attacks on any Board Member, district employee, or other member of the public. 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 state social distancing guidelines, seating capacity at our school board meeting will be limited. Mask use is encouraged. The district will live stream board meetings to provide virtual viewing options.

Minutes/October 11, 2021

The Board of Trustees of School District Five of Lexington and Richland Counties met at Dutch Fork Middle School 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
Dr. Akil Ross, Interim Superintendent

The following staff were in attendance:

Mr. Todd Bedenbaugh, Executive Director of Operations
Dr. Michael Harris, Chief Student Services and Planning Officer
Mrs. Anna Miller, Chief of Academics and Administration
Mrs. Marty Rawls, Chief Finance Officer
Mrs. Amanda Taylor, Director of Communications
Dr. Tamara Turner, Chief Human Resources Officer

A livestream video link was provided to the public as a viewing option for the October 11, 2021, board meeting.

Chair Hammond called the meeting to order and gave welcoming remarks. The Invocation and Pledge of Allegiance were led by Rebecca Blackburn Hines, board of trustees.

The Board conducted the School Board Spotlight, and Amanda Taylor, Director of Communications, presented recent celebrations/accomplishments of D5 faculty, staff, and students.

During the Superintendent's Report, Dr. Ross presented updates on: COVID-19; COVID-19 Dashboard; 2022/2023 and 2023/2024 Facilities Equity Plan; Accountability Report and D5 Work-Based Learning Program.

During the public participation, Will Green spoke regarding Irmo Middle School; Deana Berley spoke regarding Nursery Road Elementary School/Harbison West Elementary School; Jeff Herring spoke regarding financial responsibility; Ernest Floyd spoke regarding CRT; and Ann Morris spoke regarding Spring Hill High School.

The Board discussed the Sale of Unused and/or Under-Utilized District Real Property.

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of October 11, 2021

	BLACKBURN HINES	GARDNER	HAMMOND	HOGAN	HUDDLE	LOVELESS	VACANT
1. M. Huddle S. Blackburn Hines Approve the agenda.	X	X	X	X	X	X	
2. M. Loveless S. Huddle I make the motion to Enter executive session to consider the following: a.) Selected employment items (*Exhibit A*) (Action); b.) Selected employment items (*Exhibit B*) (Information Only); c.) Contractual negotiations related to the selection of Financial Advisor; d.) Receipt of legal advice regarding COGNIA matter; e.) Receipt of legal advice regarding construction matter; f.) Legal update regarding C.A. No. 2021-CP-40-03694; g.) Receipt of legal advice on Latent Roof Defects; h.) Receipt of legal advice on federal and state Court Orders regarding Proviso 1.108.	X	X	X	X	X	X	
3. M. Huddle S. Hogan Approve the minutes of the September 27, 2021 board meeting.	X	X	X	X	X	X	
4. M. Loveless S. Huddle I would like to make the motion that we approve the selected employment items Exhibit A).	X	X	X	X	X	X	
5. M. Huddle S. Gardner I move that we direct the District to establish a Procurement Review Panel to conduct a debarment investigation on a vendor per Section 4220 on the Procurement Code.	No	X	X	X	X	AB	

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SCHOOL DISTRICT FIVE
OF
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Meeting of October 11, 2021

	BLACKBURN HINES	GARDNER	HAMMOND	HOGAN	HUDDLE	LOVELESS	VACANT
6. M. Huddle S. Loveless I move that we approve the contract with PFM Financial Advisors, LLC with an initial term of three years with an option to renew for successive three-year term subject to Board approval (Exhibit C).	X	X	X	X	X	X	
7. M. Loveless S. Huddle I make the motion that we approve Proposed Funding for 2022-2023 and 2023-2024 projects as shown in (Exhibit D).	X	X	X	X	X	X	
8. M. Huddle S. Gardner I move that we adopt the resolution per Exhibit E to refund the 2012B Callable Bonds with a Tax-Exempt Bond Issuance.	X	X	X	X	X	X	
9. M. Loveless S. Gardner I make the motion that we approve under the Second and Final Reading of Proposed Revisions Policy FB "Facilities Planning" as shown in (Exhibit F).	X	X	X	X	X	X	
10. M. Loveless S. Huddle I make the motion that we approve under the Second and Final Reading of Proposed New Policy FED "Close-Out of Construction Projects" as shown in (Exhibit G). (Information initially included as revisions to existing Board Policy DI/DIE "Fiscal Accounting/Audits" given first reading on September 27, 2021).	X	X	X	X	X	X	

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SCHOOL DISTRICT FIVE
OF
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Meeting of October 11, 2021

	BLACKBURN HINES	GARDNER	HAMMOND	HOGAN	HUDDLE	LOVELESS	VACANT
11. M. Gardner S. Huddle I make the motion that we approve Rebecca Blackburn Hines, Matt Hogan, Nikki Gardner, Ken Loveless and Jan Hammond as delegates for the 2021 SCSBA Certification of Delegates for the constitution. And also, I move for Mrs. Hammond to be the alternative for any remaining votes.	X	X	X	X	X	X	
12. M. Hogan S. Blackburn Hines Adjourn at 9:16 p.m.	X	X	X	X	X	X	

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STATEMENT FOR KEN LOVELESS RE SECOND READING OF POLICY FED

As some of you may recall, at the September 27th Board meeting, the Board gave first reading to an amended Policy DI/ DIE which amendment provided for the District to employ an independent licensed architect or engineer whenever the District was closing out a project valued at $5,000,000 or more. After first reading, we asked legal counsel to review that policy. She recommended that rather than amending Policy DIE, the Board should adopt a new Policy, FED, to cover that information.

Based on that legal advice, the Board is now adding that information to new Policy FED. There are also some revisions to that information, which I will explain after a motion is made to approve Policy FED. Because the contents of FED were previously shared with the public through a first reading, counsel has advised us the Board may now give second reading to FED.

Attachment 1 is included with the minutes of the 10-11-21 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 E

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Interim Superintendent

From: Todd A. Bedenbaugh TB
Executive Director of Operations

Date: October 13, 2021

Re: Approval of Construction Methods
October 25, 2021 Board Meeting

Design–bid–build is the traditional method for project delivery. There are three main sequential phases to the design–bid–build delivery method: Design phase, bidding phase, and construction phase.

The CM at-risk is responsible for early coordination during the design phase, value engineering, and constructability reviews as well as the coordination of trade subcontractors.

The below methods are my recommendations for the construction methods for the major upcoming district projects.

Project 1 - Chapin High School Stadium Renovation.
Architectural and engineering services for the design and construction administration of a stadium renovation to include increasing stadium capacity to a minimum 6500 seats, a new press box, team locker room, restroom facilities, site lighting, classroom space and parking improvements. The design will involve site adaptation at the existing Chapin High School stadium location.

- **CM at Risk:** This method can be beneficial to this project to get a contractor involved early on as logistics are going to be critical for this project. Chapin High has very little opportunity for laydown and working with a contractor on site logistics, and more importantly site security and work area will be critical. This will have an impact on baseball/softball/track operations during the spring season and having the opportunity to work through those details with a contractor early on can provide a great benefit in my opinion.

Project 2 - Irmo High School East Wing (Academic and Administration) Replacement

Architectural and engineering services for the design and construction administration of a new Academic and Administration Wing at Irmo High School. The design shall involve programming and site adaptation at the existing Irmo High School site and removal of the existing East Wing.

- **Design-bid-build with prequalification:** This project will be the carrot for the K-12 contracting community. Given the dollars involved, through procurement we will be able to pre-qualify 4 or 5 contractors to competitively bid this project. Pre-qualification is important here to avoid a low bid scenario to perhaps an unqualified contractor.

Project 3 - District Office Maintenance Building Renovation and Palmetto Woods Renovation

Architectural and engineering services for the design and construction administration of the renovation of the existing maintenance building on the District Office property to new office space. Work also to include renovation of Palmetto Woods to district maintenance shop.

- **Design-bid-build:** This will allow small to medium sized contractors that do commercial construction to have an opportunity to bid and work within our District. This scope of work will not require a typical K-12 contractor.

We plan to post a Request for Qualifications (RFQ) for the above projects separately. After the panel has reviewed the RFQs for each project, we will make recommendations for Board approval.

The administration needs approval of the construction methods to proceed with on the above projects as soon as possible.

TB: cr

EXHIBIT F

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: Marty Rawls,
Chief Finance Officer

Date: October 20, 2021

Re: Monthly Financial Reports - August 2021

Attached for your information are the August 31, 2021 General Fund Monthly Revenue and Expenditure Reports.

MR

Attachment

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

	BUDGET	ACTUAL YEAR TO DATE	% Received
LOCAL SOURCES			
Property Taxes - Operations & Delinquent	71,535,771	3,087,315	4.32%
Property Taxes - Penalties & Interest	415,633	44,150	10.62%
Revenue in Lieu of Taxes (FILOT)	1,552,340	-	0.00%
Tuition - Out of District	5,000	2,516	50.32%
Rentals	120,000	4,010	3.34%
Medicaid	105,000	31,019	29.54%
Interest on Investments	350,000	9,251	2.64%
Other Local Revenue	240,000	115,286	48.04%
TOTAL - LOCAL SOURCES	74,323,744	3,293,546	4.43%
STATE SOURCES			
Education Finance Act (EFA)	42,751,929	7,018,565	16.42%
State Fringe Benefits	20,573,475	3,378,620	16.42%
Retiree Health Insurance	5,456,118	909,353	16.67%
State Aid to Classrooms - Teacher Salary	4,078,646	-	0.00%
Property Tax Relief - Tier I (1996: $100,000)	10,580,071	-	0.00%
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	-	0.00%
Homestead Exemption - Tier III - (Act 388)	32,534,571	-	0.00%
Merchant's Inventory Tax	213,955	53,489	25.00%
School Bus Drivers' Salaries/Fringes	1,403,932	38,173	2.72%
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	65,816	11.50%
PEBA Credits	1,190,410	-	0.00%
Other State Revenue	20,000	16,625	83.13%
TOTAL - STATE SOURCES	121,133,767	11,480,642	9.48%
OTHER FINANCING SOURCES			
E I A-Teacher Salary Supplement & Fringe	5,756,655	-	0.00%
Indirect Cost - Special Revenue Funds	480,000	-	0.00%
Sale of Fixed Assets	-	15,599	
TOTAL OTHER FINANCING SOURCES	6,236,655	15,599	0.25%
OPERATIONAL BALANCE TRANSFER			
TOTAL REVENUES THROUGH 8/31/2021 *	**$ 201,694,166**	**$ 14,789,787**	**7.33%**
TOTAL REVENUES THROUGH 8/31/2020 **	**$ 199,524,672**	**$ 15,959,731**	**8.00%**

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

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended
SALARIES AND FRINGE				
Instructional	$ 116,886,814	$ 116,781,964	$ 5,132,528	4.39%
Support & Community Services	61,900,092	61,897,092	7,244,826	11.70%
Subtotal	**178,786,906**	**178,679,056**	**12,377,353**	6.93%
CONTRACTUAL SERVICES & Oth. Obj.				
Instructional	2,376,900	2,376,049	29,150	1.23%
Support & Community Services	12,418,448	12,419,694	3,009,500	24.23%
Subtotal	**14,795,348**	**14,795,743**	**3,038,649**	20.54%
SUPPLIES AND MATERIALS				
Instructional	1,735,421	1,840,271	487,540	26.49%
Support & Community Services	6,001,209	6,003,814	805,102	13.41%
Subtotal	**7,736,630**	**7,844,085**	**1,292,642**	16.48%
EQUIPMENT				
Instructional	-	-	-	
Support & Community Services	87,385	87,385	13,254	15.17%
Subtotal	**87,385**	**87,385**	**13,254**	15.17%
TRANSFERS				
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	(3,777)	-18.88%
Food Service	267,897	267,897	-	0.00%
	287,897	**287,897**	**(3,777)**	-1.31%
OPERATIONAL BALANCE **				
TOTAL EXPENDITURES THROUGH 8/31/2021	**$ 201,694,166**	**$201,694,166**	**$ 16,718,122**	**8.29%**
TOTAL EXPENDITURES THROUGH 8/31/2020	**$ 195,794,553**	**$199,524,672**	**$ 15,449,293**	**7.74%**

School District Five of Lexington and Richland

Board Report Revenue

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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	($39,338,263.00)	$0.00	($39,338,263.00)	($227,911.69)	($227,911.69)	($39,110,351.31)	$0.00	($39,110,351.31)	99.42%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($15,842,356.00)	$0.00	($15,842,356.00)	$169,685.29	$169,685.29	($16,012,041.29)	$0.00	($16,012,041.29)	101.07%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,465,741.00)	$0.00	($7,465,741.00)	($1,407,601.24)	($1,407,601.24)	($6,058,139.76)	$0.00	($6,058,139.76)	81.15%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($7,081,082.00)	$0.00	($7,081,082.00)	($1,265,187.23)	($1,265,187.23)	($5,815,894.77)	$0.00	($5,815,894.77)	82.13%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($963,839.00)	$0.00	($963,839.00)	($187,121.22)	($187,121.22)	($776,717.78)	$0.00	($776,717.78)	80.59%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($844,490.00)	$0.00	($844,490.00)	($169,179.33)	($169,179.33)	($675,310.67)	$0.00	($675,310.67)	79.97%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	($298,185.00)	$0.00	($298,185.00)	($27,971.13)	($27,971.13)	($270,213.87)	$0.00	($270,213.87)	90.62%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	($117,448.00)	$0.00	($117,448.00)	($16,178.79)	($16,178.79)	($101,269.21)	$0.00	($101,269.21)	86.22%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	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	($1,552,340.00)	$0.00	($1,552,340.00)	$0.00	$0.00	($1,552,340.00)	$0.00	($1,552,340.00)	100.00%
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)	($2,516.00)	($2,516.00)	($2,484.00)	$0.00	($2,484.00)	49.68%
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	($350,000.00)	$0.00	($350,000.00)	($9,109.34)	($9,109.34)	($340,890.66)	$0.00	($340,890.66)	97.40%
100.000.0151001.0000.000	Interest - Lexington	$0.00	$0.00	$0.00	($141.47)	($141.47)	$141.47	$0.00	$141.47	0.00%
100.000.0151002.0000.000	Interest - Richland County	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	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	($120,000.00)	$0.00	($120,000.00)	($4,010.00)	($4,010.00)	($115,990.00)	$0.00	($115,990.00)	96.66%
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	($105,000.00)	$0.00	($105,000.00)	($31,018.83)	($31,018.83)	($73,981.17)	$0.00	($73,981.17)	70.46%
100.000.0195000.0000.000	Refund of Prior Year	($15,000.00)	$0.00	($15,000.00)	($821.47)	($821.47)	($14,178.53)	$0.00	($14,178.53)	94.52%
100.000.0196000.0000.000	Printing Revenue	$0.00	$0.00	$0.00	($2,051.87)	($2,051.87)	$2,051.87	$0.00	$2,051.87	0.00%
100.000.0199200.0000.000	E-Rate Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199300.0000.000	Insurance Proceeds	($25,000.00)	$0.00	($25,000.00)	($19,144.69)	($19,144.69)	($5,855.31)	$0.00	($5,855.31)	23.42%
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)	($93,267.48)	($93,267.48)	($106,732.52)	$0.00	($106,732.52)	53.37%
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	$0.00	$0.00	$0.00	$0.00	$0.00	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: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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	($1,339,432.00)	$0.00	($1,339,432.00)	$26,334.60	$26,334.60	($1,365,766.60)	$0.00	($1,365,766.60)	101.97%
100.000.0316100.0000.000	EAA Bus Driver Salary and Fringe	$0.00	$0.00	$0.00	($8.04)	($8.04)	$8.04	$0.00	$8.04	0.00%
100.000.0316200.0000.000	Workers Compensation School Bus Drivers	($64,500.00)	$0.00	($64,500.00)	($64,499.73)	($64,499.73)	($0.27)	$0.00	($0.27)	0.00%
100.000.0318000.0000.000	State Fringe Benefits	($20,573,475.00)	$0.00	($20,573,475.00)	($3,378,620.34)	($3,378,620.34)	($17,194,854.66)	$0.00	($17,194,854.66)	83.58%
100.000.0318100.0000.000	Retiree Health Insurance	($5,456,118.00)	$0.00	($5,456,118.00)	($909,352.92)	($909,352.92)	($4,546,765.08)	$0.00	($4,546,765.08)	83.33%
100.000.0318600.0000.000	State Aid to Classroom - Teacher Salary	($4,078,646.00)	$0.00	($4,078,646.00)	$0.00	$0.00	($4,078,646.00)	$0.00	($4,078,646.00)	100.00%
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	($42,751,929.00)	$0.00	($42,751,929.00)	$0.00	$0.00	($42,751,929.00)	$0.00	($42,751,929.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	$0.00	$0.00	$0.00	($293,220.54)	($293,220.54)	$293,220.54	$0.00	$293,220.54	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	$0.00	$0.00	($876,774.76)	($876,774.76)	$876,774.76	$0.00	$876,774.76	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	$0.00	$0.00	($1,809,432.71)	($1,809,432.71)	$1,809,432.71	$0.00	$1,809,432.71	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	$0.00	$0.00	($482,903.72)	($482,903.72)	$482,903.72	$0.00	$482,903.72	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	$0.00	$0.00	$0.00	($11,087.12)	($11,087.12)	$11,087.12	$0.00	$11,087.12	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	$0.00	$0.00	($527,766.92)	($527,766.92)	$527,766.92	$0.00	$527,766.92	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	$0.00	$0.00	($2,707.84)	($2,707.84)	$2,707.84	$0.00	$2,707.84	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	$0.00	$0.00	($22,298.93)	($22,298.93)	$22,298.93	$0.00	$22,298.93	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	$0.00	$0.00	$0.00	($10,502.08)	($10,502.08)	$10,502.08	$0.00	$10,502.08	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	$0.00	$0.00	($514,214.93)	($514,214.93)	$514,214.93	$0.00	$514,214.93	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	$0.00	$0.00	($31,253.66)	($31,253.66)	$31,253.66	$0.00	$31,253.66	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	$0.00	$0.00	($14,862.76)	($14,862.76)	$14,862.76	$0.00	$14,862.76	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	$0.00	$0.00	$0.00	($8,615.86)	($8,615.86)	$8,615.86	$0.00	$8,615.86	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	$0.00	$0.00	($1,414,167.78)	($1,414,167.78)	$1,414,167.78	$0.00	$1,414,167.78	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	$0.00	$0.00	($199,942.28)	($199,942.28)	$199,942.28	$0.00	$199,942.28	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	$0.00	$0.00	$0.00	($214,274.34)	($214,274.34)	$214,274.34	$0.00	$214,274.34	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	$0.00	$0.00	$0.00	($28,063.08)	($28,063.08)	$28,063.08	$0.00	$28,063.08	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	$0.00	$0.00	($215,300.56)	($215,300.56)	$215,300.56	$0.00	$215,300.56	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	$0.00	$0.00	($458,731.36)	($458,731.36)	$458,731.36	$0.00	$458,731.36	0.00%
100.000.0335300.0000.000	EFA - DUAL	$0.00	$0.00	$0.00	($7,957.28)	($7,957.28)	$7,957.28	$0.00	$7,957.28	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	$125,513.44	$125,513.44	($125,513.44)	$0.00	($125,513.44)	0.00%
100.000.0381000.0000.000	Local Property Tax Relief (Tier 1)	($10,580,071.00)	$0.00	($10,580,071.00)	$0.00	$0.00	($10,580,071.00)	$0.00	($10,580,071.00)	100.00%
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: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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	($32,534,571.00)	$0.00	($32,534,571.00)	$0.00	$0.00	($32,534,571.00)	$0.00	($32,534,571.00)	100.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	($194,013.00)	$0.00	($194,013.00)	($49,220.20)	($49,220.20)	($144,792.80)	$0.00	($144,792.80)	74.63%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	($19,942.00)	$0.00	($19,942.00)	($4,268.58)	($4,268.58)	($15,673.42)	$0.00	($15,673.42)	78.60%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursement - Lexington	($296,231.00)	$0.00	($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	($211,525.00)	$0.00	($211,525.00)	($45,399.25)	($45,399.25)	($166,125.75)	$0.00	($166,125.75)	78.54%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	($64,704.00)	$0.00	($64,704.00)	($20,416.83)	($20,416.83)	($44,287.17)	$0.00	($44,287.17)	68.45%
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	($16,625.34)	($16,625.34)	$16,625.34	$0.00	$16,625.34	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	($1,190,410.00)	$0.00	($1,190,410.00)	$0.00	$0.00	($1,190,410.00)	$0.00	($1,190,410.00)	100.00%
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	($5,756,655.00)	$0.00	($5,756,655.00)	$0.00	$0.00	($5,756,655.00)	$0.00	($5,756,655.00)	100.00%
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	($480,000.00)	$0.00	($480,000.00)	$0.00	$0.00	($480,000.00)	$0.00	($480,000.00)	100.00%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	$0.00	$0.00	($15,599.00)	($15,599.00)	$15,599.00	$0.00	$15,599.00	0.00%
	FUND: General Fund - 100	($201,694,166.00)	$0.00	($201,694,166.00)	($14,789,787.19)	($14,789,787.19)	($186,904,378.81)	$0.00	($186,904,378.81)	92.67%
Grand Total:		**($201,694,166.00)**	**$0.00**	**($201,694,166.00)**	**($14,789,787.19)**	**($14,789,787.19)**	**($186,904,378.81)**	**$0.00**	**($186,904,378.81)**	**92.67%**

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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
100.111.1000000.0000.000	Salaries	$4,887,715.57	$0.00	$4,887,715.57	$200,533.52	$200,533.52	$4,687,182.05	$4,617,002.90	$70,179.15	1.44%
100.111.2000000.0000.000	Employee Benefits	$2,150,602.43	$0.00	$2,150,602.43	$96,141.57	$96,141.57	$2,054,460.86	$1,998,031.65	$56,429.21	2.62%
100.111.3000000.0000.000	Purchased Services	$50,043.00	$0.00	$50,043.00	$0.00	$0.00	$50,043.00	$0.00	$50,043.00	100.00%
100.111.4000000.0000.000	Supplies and Materials	$53,655.00	$0.00	$53,655.00	$24,538.91	$24,538.91	$29,116.09	($2,443.52)	$31,559.61	58.82%
	FUNCTION: Kindergarten Programs - 111	$7,142,016.00	$0.00	$7,142,016.00	$321,214.00	$321,214.00	$6,820,802.00	$6,612,591.03	$208,210.97	2.92%
100.112.1000000.0000.000	Salaries	$14,140,206.87	($11,500.00)	$14,128,706.87	$559,473.87	$559,473.87	$13,569,233.00	$12,751,802.13	$817,430.87	5.79%
100.112.2000000.0000.000	Employee Benefits	$5,635,720.13	$0.00	$5,635,720.13	$251,951.02	$251,951.02	$5,383,769.11	$5,151,242.26	$232,526.85	4.13%
100.112.3000000.0000.000	Purchased Services	$123,241.00	$0.00	$123,241.00	$1,074.59	$1,074.59	$122,166.41	$203.90	$121,962.51	98.96%
100.112.4000000.0000.000	Supplies and Materials	$227,119.00	$11,500.00	$238,619.00	$100,695.39	$100,695.39	$137,923.61	$569.87	$137,353.74	57.56%
	FUNCTION: Primary Programs - 112	$20,126,287.00	$0.00	$20,126,287.00	$913,194.87	$913,194.87	$19,213,092.13	$17,903,818.16	$1,309,273.97	6.51%
100.113.1000000.0000.000	Salaries	$25,129,062.25	($34,225.00)	$25,094,837.25	$975,387.03	$975,387.03	$24,119,450.22	$22,783,215.91	$1,336,234.31	5.32%
100.113.2000000.0000.000	Employee Benefits	$9,413,265.75	$0.00	$9,413,265.75	$422,090.89	$422,090.89	$8,991,174.86	$8,703,923.93	$287,250.93	3.05%
100.113.3000000.0000.000	Purchased Services	$382,151.00	$0.00	$382,151.00	$2,575.00	$2,575.00	$379,576.00	($175.00)	$379,751.00	99.37%
100.113.4000000.0000.000	Supplies and Materials	$418,619.00	$35,225.00	$453,844.00	$114,951.59	$114,951.59	$338,892.41	$6,483.03	$332,409.38	73.24%
	FUNCTION: Elementary Programs - 113	$35,343,098.00	$1,000.00	$35,344,098.00	$1,515,004.51	$1,515,004.51	$33,829,093.49	$31,493,447.87	$2,335,645.62	6.61%
100.114.1000000.0000.000	Salaries	$20,518,117.46	($59,125.00)	$20,458,992.46	$837,876.04	$837,876.04	$19,621,116.42	$17,859,574.32	$1,761,542.10	8.61%
100.114.2000000.0000.000	Employee Benefits	$7,218,176.54	$0.00	$7,218,176.54	$346,099.39	$346,099.39	$6,872,077.15	$6,772,300.63	$99,776.52	1.38%
100.114.3000000.0000.000	Purchased Services	$350,103.00	$0.00	$350,103.00	$8,927.72	$8,927.72	$341,175.28	$168,280.70	$172,894.58	49.38%
100.114.4000000.0000.000	Supplies and Materials	$631,216.00	$59,125.00	$690,341.00	$184,361.56	$184,361.56	$505,979.44	$36,189.24	$469,790.20	68.05%
100.114.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,422.13	($5,422.13)	0.00%
100.114.6000000.0000.000	Other Objects	$885.00	$0.00	$885.00	$328.00	$328.00	$557.00	($328.00)	$885.00	100.00%
	FUNCTION: High School Programs - 114	$28,718,498.00	$0.00	$28,718,498.00	$1,377,592.71	$1,377,592.71	$27,340,905.29	$24,841,439.02	$2,499,466.27	8.70%
100.115.1000000.0000.000	Salaries	$3,098,354.40	$0.00	$3,098,354.40	$165,958.73	$165,958.73	$2,932,395.67	$2,527,537.74	$404,857.93	13.07%
100.115.2000000.0000.000	Employee Benefits	$797,736.60	$0.00	$797,736.60	$71,687.09	$71,687.09	$726,049.51	$745,728.98	($19,679.47)	-2.47%
100.115.3000000.0000.000	Purchased Services	$25,678.00	$0.00	$25,678.00	$254.74	$254.74	$25,423.26	$5,262.71	$20,160.55	78.51%
100.115.4000000.0000.000	Supplies and Materials	$112,500.00	$0.00	$112,500.00	$14,139.87	$14,139.87	$98,360.13	($266.53)	$98,626.66	87.67%
INCTION: Career and Technology Education (Vocational) Prog - 115		$4,034,269.00	$0.00	$4,034,269.00	$252,040.43	$252,040.43	$3,782,228.57	$3,278,262.90	$503,965.67	12.49%
100.118.1000000.0000.000	Salaries	$364,041.65	$0.00	$364,041.65	$11,322.39	$11,322.39	$352,719.26	$284,053.67	$68,665.59	18.86%
100.118.2000000.0000.000	Employee Benefits	$96,914.35	$0.00	$96,914.35	$5,417.98	$5,417.98	$91,496.37	$102,167.93	($10,671.56)	-11.01%
100.118.3000000.0000.000	Purchased Services	$1,563.00	$0.00	$1,563.00	$0.00	$0.00	$1,563.00	$0.00	$1,563.00	100.00%
100.118.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$400.00	$400.00	($400.00)	$0.00	($400.00)	0.00%
	FUNCTION: Montessori Programs - 118	$462,519.00	$0.00	$462,519.00	$17,140.37	$17,140.37	$445,378.63	$386,221.60	$59,157.03	12.79%

Board Report Expenditures

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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
100.121.1000000.0000.000	Salaries	$1,751,079.10	$0.00	$1,751,079.10	$79,898.62	$79,898.62	$1,671,180.48	$1,902,906.43	($231,725.95)	-13.23%
100.121.2000000.0000.000	Employee Benefits	$645,832.90	$0.00	$645,832.90	$37,723.80	$37,723.80	$608,109.10	$565,981.14	$42,127.96	6.52%
100.121.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$2,145.00	$2,145.00	($2,145.00)	$90,480.00	($92,625.00)	0.00%
100.121.4000000.0000.000	Supplies and Materials	$3,093.00	($1,000.00)	$2,093.00	$4,480.46	$4,480.46	($2,387.46)	($844.36)	($1,543.10)	-73.73%
FUNCTION: Educable Mentally Handicapped - 121		$2,400,005.00	($1,000.00)	$2,399,005.00	$124,247.88	$124,247.88	$2,274,757.12	$2,558,523.21	($283,766.09)	-11.83%
100.122.1000000.0000.000	Salaries	$423,720.35	$0.00	$423,720.35	$17,965.24	$17,965.24	$405,755.11	$413,200.43	($7,445.32)	-1.76%
100.122.2000000.0000.000	Employee Benefits	$184,440.90	$0.00	$184,440.90	$7,873.54	$7,873.54	$176,567.36	$177,321.36	($754.00)	-0.41%
100.122.4000000.0000.000	Supplies and Materials	$1,851.75	$0.00	$1,851.75	$1,664.23	$1,664.23	$187.52	($1,064.74)	$1,252.26	67.63%
FUNCTION: Trainable Mentally Handicapped - 122		$610,013.00	$0.00	$610,013.00	$27,503.01	$27,503.01	$582,509.99	$589,457.05	($6,947.06)	-1.14%
100.123.3000000.0000.000	Purchased Services	$130.00	$0.00	$130.00	$0.00	$0.00	$130.00	$0.00	$130.00	100.00%
100.123.4000000.0000.000	Supplies and Materials	$1,294.00	$0.00	$1,294.00	$70.39	$70.39	$1,223.61	($36.00)	$1,259.61	97.34%
FUNCTION: Orthopedically Handicapped - 123		$1,424.00	$0.00	$1,424.00	$70.39	$70.39	$1,353.61	($36.00)	$1,389.61	97.58%
100.124.1000000.0000.000	Salaries	$63,401.21	$0.00	$63,401.21	$3,002.88	$3,002.88	$60,398.33	$69,066.23	($8,667.90)	-13.67%
100.124.2000000.0000.000	Employee Benefits	$24,017.04	$0.00	$24,017.04	$1,175.43	$1,175.43	$22,841.61	$23,540.49	($698.88)	-2.91%
100.124.4000000.0000.000	Supplies and Materials	$1,674.75	$0.00	$1,674.75	$163.75	$163.75	$1,511.00	($63.75)	$1,574.75	94.03%
FUNCTION: Visually Handicapped - 124		$89,093.00	$0.00	$89,093.00	$4,342.06	$4,342.06	$84,750.94	$92,542.97	($7,792.03)	-8.75%
100.125.1000000.0000.000	Salaries	$337,932.31	$0.00	$337,932.31	$9,637.33	$9,637.33	$328,294.98	$221,658.57	$106,636.41	31.56%
100.125.2000000.0000.000	Employee Benefits	$94,620.69	$0.00	$94,620.69	$3,867.00	$3,867.00	$90,753.69	$58,622.81	$32,130.88	33.96%
100.125.3000000.0000.000	Purchased Services	$775.00	$0.00	$775.00	$0.00	$0.00	$775.00	$67,500.00	($66,725.00)	-8609.68%
100.125.4000000.0000.000	Supplies and Materials	$3,563.00	$0.00	$3,563.00	$410.50	$410.50	$3,152.50	($210.50)	$3,363.00	94.39%
FUNCTION: Hearing Handicapped - 125		$436,891.00	$0.00	$436,891.00	$13,914.83	$13,914.83	$422,976.17	$347,570.88	$75,405.29	17.26%
100.126.1000000.0000.000	Salaries	$2,041,688.23	$0.00	$2,041,688.23	$69,495.22	$69,495.22	$1,972,193.01	$1,600,560.59	$371,632.42	18.20%
100.126.2000000.0000.000	Employee Benefits	$721,993.77	$0.00	$721,993.77	$29,613.50	$29,613.50	$692,380.27	$629,426.49	$62,953.78	8.72%
100.126.3000000.0000.000	Purchased Services	$73,710.00	$0.00	$73,710.00	$0.00	$0.00	$73,710.00	$346,815.00	($273,105.00)	-370.51%
100.126.4000000.0000.000	Supplies and Materials	$68,846.00	$0.00	$68,846.00	$6,526.06	$6,526.06	$62,319.94	($2,285.58)	$64,605.52	93.84%
FUNCTION: Speech Handicapped - 126		$2,906,238.00	$0.00	$2,906,238.00	$105,634.78	$105,634.78	$2,800,603.22	$2,574,516.50	$226,086.72	7.78%
100.127.1000000.0000.000	Salaries	$4,483,782.29	$0.00	$4,483,782.29	$164,523.52	$164,523.52	$4,319,258.77	$3,735,741.40	$583,517.37	13.01%
100.127.2000000.0000.000	Employee Benefits	$1,691,134.71	$0.00	$1,691,134.71	$71,233.75	$71,233.75	$1,619,900.96	$1,492,028.86	$127,872.10	7.56%
100.127.3000000.0000.000	Purchased Services	$35,024.00	$0.00	$35,024.00	$2,080.00	$2,080.00	$32,944.00	$90,545.00	($57,601.00)	-164.46%
100.127.4000000.0000.000	Supplies and Materials	$90,298.00	$0.00	$90,298.00	$19,033.22	$19,033.22	$71,264.78	$1,953.98	$69,310.80	76.76%
FUNCTION: Learning Disabilities - 127		$6,300,239.00	$0.00	$6,300,239.00	$256,870.49	$256,870.49	$6,043,368.51	$5,320,269.24	$723,099.27	11.48%
100.128.1000000.0000.000	Salaries	$730,708.88	$0.00	$730,708.88	$26,395.44	$26,395.44	$704,313.44	$592,439.35	$111,874.09	15.31%

Board Report Expenditures

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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
100.128.2000000.0000.000	Employee Benefits	$258,410.12	$0.00	$258,410.12	$12,362.58	$12,362.58	$246,047.54	$253,316.25	($7,268.71)	-2.81%
100.128.3000000.0000.000	Purchased Services	$6,500.00	$0.00	$6,500.00	$0.00	$0.00	$6,500.00	$0.00	$6,500.00	100.00%
100.128.4000000.0000.000	Supplies and Materials	$2,118.00	$0.00	$2,118.00	$1,191.07	$1,191.07	$926.93	($72.00)	$998.93	47.16%
FUNCTION: Emotionally Handicapped - 128		$997,737.00	$0.00	$997,737.00	$39,949.09	$39,949.09	$957,787.91	$845,683.60	$112,104.31	11.24%
100.129.1000000.0000.000	Salaries	$789,476.68	$0.00	$789,476.68	$36,920.64	$36,920.64	$752,556.04	$526,477.16	$226,078.88	28.64%
100.129.2000000.0000.000	Employee Benefits	$204,212.32	$0.00	$204,212.32	$16,054.15	$16,054.15	$188,158.17	$175,818.61	$12,339.56	6.04%
100.129.3000000.0000.000	Purchased Services	$6,918.00	$0.00	$6,918.00	$0.00	$0.00	$6,918.00	$0.00	$6,918.00	100.00%
100.129.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$1,300.00	$1,300.00	($1,300.00)	$0.00	($1,300.00)	0.00%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		$1,000,607.00	$0.00	$1,000,607.00	$54,274.79	$54,274.79	$946,332.21	$702,295.77	$244,036.44	24.39%
100.135.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$100.00	$100.00	($100.00)	$0.00	($100.00)	0.00%
JNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		$0.00	$0.00	$0.00	$100.00	$100.00	($100.00)	$0.00	($100.00)	0.00%
100.136.1000000.0000.000	Salaries	$50,997.12	$0.00	$50,997.12	$222.06	$222.06	$50,775.06	$5,107.38	$45,667.68	89.55%
100.136.2000000.0000.000	Employee Benefits	$950.88	$0.00	$950.88	$103.68	$103.68	$847.20	$1,103.44	($256.24)	-26.95%
100.136.4000000.0000.000	Supplies and Materials	$400.00	$0.00	$400.00	$100.00	$100.00	$300.00	$0.00	$300.00	75.00%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		$52,348.00	$0.00	$52,348.00	$425.74	$425.74	$51,922.26	$6,210.82	$45,711.44	87.32%
100.137.1000000.0000.000	Salaries	$1,197,264.93	$0.00	$1,197,264.93	$39,177.50	$39,177.50	$1,158,087.43	$988,550.63	$169,536.80	14.16%
100.137.2000000.0000.000	Employee Benefits	$469,208.07	$0.00	$469,208.07	$18,044.56	$18,044.56	$451,163.51	$428,220.70	$22,942.81	4.89%
100.137.3000000.0000.000	Purchased Services	$30,474.00	$0.00	$30,474.00	$0.00	$0.00	$30,474.00	$0.00	$30,474.00	100.00%
100.137.4000000.0000.000	Supplies and Materials	$540.00	$0.00	$540.00	$1,581.34	$1,581.34	($1,041.34)	($281.34)	($760.00)	-140.74%
INCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137		$1,697,487.00	$0.00	$1,697,487.00	$58,803.40	$58,803.40	$1,638,683.60	$1,416,489.99	$222,193.61	13.09%
100.138.1000000.0000.000	Salaries	$6,505.88	$0.00	$6,505.88	$97.32	$97.32	$6,408.56	$2,238.36	$4,170.20	64.10%
100.138.2000000.0000.000	Employee Benefits	$777.12	$0.00	$777.12	$40.38	$40.38	$736.74	$913.54	($176.80)	-22.75%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$7,283.00	$0.00	$7,283.00	$137.70	$137.70	$7,145.30	$3,151.90	$3,993.40	54.83%
100.139.1000000.0000.000	Salaries	$1,080,205.77	$0.00	$1,080,205.77	$50,559.63	$50,559.63	$1,029,646.14	$1,072,285.41	($42,639.27)	-3.95%
100.139.2000000.0000.000	Employee Benefits	$524,568.23	$0.00	$524,568.23	$24,035.69	$24,035.69	$500,532.54	$474,632.64	$25,899.90	4.94%
100.139.3000000.0000.000	Purchased Services	$18,147.00	$0.00	$18,147.00	$64.68	$64.68	$18,082.32	$3,992.50	$14,089.82	77.64%
100.139.4000000.0000.000	Supplies and Materials	$25,851.00	$0.00	$25,851.00	$2,647.03	$2,647.03	$23,203.97	($217.05)	$23,421.02	90.60%
100.139.6000000.0000.000	Other Objects	$3,500.00	$0.00	$3,500.00	$50.00	$50.00	$3,450.00	$175.50	$3,274.50	93.56%
FUNCTION: Early Childhood Programs - 139		$1,652,272.00	$0.00	$1,652,272.00	$77,357.03	$77,357.03	$1,574,914.97	$1,550,869.00	$24,045.97	1.46%
100.141.1000000.0000.000	Salaries	$1,359,968.47	$0.00	$1,359,968.47	$45,366.70	$45,366.70	$1,314,601.77	$1,028,560.78	$286,040.99	21.03%
100.141.2000000.0000.000	Employee Benefits	$548,011.53	$0.00	$548,011.53	$19,201.33	$19,201.33	$528,810.20	$443,222.06	$85,588.14	15.62%
100.141.3000000.0000.000	Purchased Services	$9,472.00	$0.00	$9,472.00	$0.00	$0.00	$9,472.00	$0.00	$9,472.00	100.00%

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.141.4000000.0000.000	Supplies and Materials	$12,725.00	$0.00	$12,725.00	$1,900.00	$1,900.00	$10,825.00	$25.00	$10,800.00	84.87%
100.141.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$175.50	($175.50)	0.00%
FUNCTION: Gifted and Talented Academic - 141		$1,930,177.00	$0.00	$1,930,177.00	$66,468.03	$66,468.03	$1,863,708.97	$1,471,983.34	$391,725.63	20.29%
100.143.1000000.0000.000	Salaries	$363,375.17	$0.00	$363,375.17	$10,142.25	$10,142.25	$353,232.92	$233,353.47	$119,879.45	32.99%
100.143.2000000.0000.000	Employee Benefits	$85,229.83	$0.00	$85,229.83	$4,097.18	$4,097.18	$81,132.65	$76,424.22	$4,708.43	5.52%
100.143.3000000.0000.000	Purchased Services	$1,100.00	$0.00	$1,100.00	$0.00	$0.00	$1,100.00	$0.00	$1,100.00	100.00%
100.143.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$100.00	$100.00	($100.00)	$0.00	($100.00)	0.00%
FUNCTION: Advanced Placement - 143		$449,705.00	$0.00	$449,705.00	$14,339.43	$14,339.43	$435,365.57	$309,777.69	$125,587.88	27.93%
100.144.3000000.0000.000	Purchased Services	$8,300.00	$0.00	$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	$50,000.00	$0.00	$50,000.00	$753.87	$753.87	$49,246.13	($226.46)	$49,472.59	98.95%
100.144.6000000.0000.000	Other Objects	$11,775.00	$0.00	$11,775.00	$11,650.00	$11,650.00	$125.00	$0.00	$125.00	1.06%
FUNCTION: International Baccalaureate - 144		$70,075.00	$0.00	$70,075.00	$12,403.87	$12,403.87	$57,671.13	($226.46)	$57,897.59	82.62%
100.145.1000000.0000.000	Salaries	$71,289.00	$0.00	$71,289.00	$1,795.75	$1,795.75	$69,493.25	$4,276.75	$65,216.50	91.48%
100.145.2000000.0000.000	Employee Benefits	$22,189.00	$0.00	$22,189.00	$642.40	$642.40	$21,546.60	$1,991.54	$19,555.06	88.13%
100.145.3000000.0000.000	Purchased Services	$16,000.00	$0.00	$16,000.00	$0.00	$0.00	$16,000.00	$0.00	$16,000.00	100.00%
FUNCTION: Homebound - 145		$109,478.00	$0.00	$109,478.00	$2,438.15	$2,438.15	$107,039.85	$6,268.29	$100,771.56	92.05%
100.148.1000000.0000.000	Salaries	$171,636.77	$0.00	$171,636.77	$7,285.27	$7,285.27	$164,351.50	$149,429.45	$14,922.05	8.69%
100.148.2000000.0000.000	Employee Benefits	$57,476.23	$0.00	$57,476.23	$2,947.68	$2,947.68	$54,528.55	$55,272.87	($744.32)	-1.30%
100.148.3000000.0000.000	Purchased Services	$7,000.00	$0.00	$7,000.00	$0.00	$0.00	$7,000.00	$200.00	$6,800.00	97.14%
100.148.4000000.0000.000	Supplies and Materials	$2,875.00	$0.00	$2,875.00	$100.00	$100.00	$2,775.00	$0.00	$2,775.00	96.52%
FUNCTION: Gifted and Talented Artistic - 148		$238,988.00	$0.00	$238,988.00	$10,332.95	$10,332.95	$228,655.05	$204,902.32	$23,752.73	9.94%
100.149.1000000.0000.000	Salaries	$527,143.98	$0.00	$527,143.98	$49,785.41	$49,785.41	$477,358.57	$558,894.92	($81,536.35)	-15.47%
100.149.2000000.0000.000	Employee Benefits	$251,852.19	$0.00	$251,852.19	$18,585.18	$18,585.18	$233,267.01	$237,246.31	($3,979.30)	-1.58%
100.149.3000000.0000.000	Purchased Services	$1,180,569.83	$0.00	$1,180,569.83	$0.00	$0.00	$1,180,569.83	$0.00	$1,180,569.83	100.00%
100.149.4000000.0000.000	Supplies and Materials	$3,500.00	$0.00	$3,500.00	$900.00	$900.00	$2,600.00	$0.00	$2,600.00	74.29%
FUNCTION: Other Special Programs - 149		$1,963,066.00	$0.00	$1,963,066.00	$69,270.59	$69,270.59	$1,893,795.41	$796,141.23	$1,097,654.18	55.92%
100.161.1000000.0000.000	Salaries	$694,849.13	$0.00	$694,849.13	$31,953.42	$31,953.42	$662,895.71	$676,265.24	($13,369.53)	-1.92%
100.161.2000000.0000.000	Employee Benefits	$360,018.62	$0.00	$360,018.62	$16,428.84	$16,428.84	$343,589.78	$311,583.31	$32,006.47	8.89%
100.161.3000000.0000.000	Purchased Services	$8,550.00	$0.00	$8,550.00	$0.00	$0.00	$8,550.00	$0.00	$8,550.00	100.00%
100.161.4000000.0000.000	Supplies and Materials	$19,133.25	$0.00	$19,133.25	$2,709.55	$2,709.55	$16,423.70	$1,993.79	$14,429.91	75.42%
FUNCTION: Other Exceptional Programs - 161		$1,082,551.00	$0.00	$1,082,551.00	$51,091.81	$51,091.81	$1,031,459.19	$989,842.34	$41,616.85	3.84%
100.172.1000000.0000.000	Salaries	$5,056.00	$0.00	$5,056.00	$16,230.00	$16,230.00	($11,174.00)	$0.00	($11,174.00)	-221.00%

Board Report Expenditures

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100.172.2000000.0000.000	Employee Benefits	$1,573.00	$0.00	$1,573.00	$3,045.91	$3,045.91	($1,472.91)	$0.00	($1,472.91)	-93.64%
FUNCTION: Elementary Summer School - 172		$6,629.00	$0.00	$6,629.00	$19,275.91	$19,275.91	($12,646.91)	$0.00	($12,646.91)	-190.78%
100.173.1000000.0000.000	Salaries	$21,521.00	$0.00	$21,521.00	$126,540.00	$126,540.00	($105,019.00)	$0.00	($105,019.00)	-487.98%
100.173.2000000.0000.000	Employee Benefits	$6,699.00	$0.00	$6,699.00	$32,435.22	$32,435.22	($25,736.22)	$0.00	($25,736.22)	-384.18%
FUNCTION: High School Summer School - 173		$28,220.00	$0.00	$28,220.00	$158,975.22	$158,975.22	($130,755.22)	$0.00	($130,755.22)	-463.34%
100.175.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$50.00	($50.00)	0.00%
100.175.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15.47	($15.47)	0.00%
JNCTION: Instructional Programs Beyond Regular School Day - 175		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$65.47	($65.47)	0.00%
100.181.1000000.0000.000	Salaries	$116,351.46	$0.00	$116,351.46	$19,423.68	$19,423.68	$96,927.78	$97,118.32	($190.54)	-0.16%
100.181.2000000.0000.000	Employee Benefits	$39,436.54	$0.00	$39,436.54	$6,806.08	$6,806.08	$32,630.46	$33,420.99	($790.53)	-2.00%
100.181.3000000.0000.000	Purchased Services	$3,750.00	($500.00)	$3,250.00	$0.00	$0.00	$3,250.00	$0.00	$3,250.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	$575.00	$0.00	$575.00	$0.00	$0.00	$575.00	$0.00	$575.00	100.00%
100.181.6000000.0000.000	Other Objects	$691.00	($351.00)	$340.00	$0.00	$0.00	$340.00	$0.00	$340.00	100.00%
FUNCTION: Adult Basic Education Programs - 181		$160,804.00	($851.00)	$159,953.00	$26,229.76	$26,229.76	$133,723.24	$130,539.31	$3,183.93	1.99%
100.182.3000000.0000.000	Purchased Services	$50.00	$0.00	$50.00	$0.00	$0.00	$50.00	$0.00	$50.00	100.00%
100.182.4000000.0000.000	Supplies and Materials	$3,974.00	$0.00	$3,974.00	$2,721.60	$2,721.60	$1,252.40	$0.00	$1,252.40	31.51%
FUNCTION: Adult Secondary Education Programs - 182		$4,024.00	$0.00	$4,024.00	$2,721.60	$2,721.60	$1,302.40	$0.00	$1,302.40	32.37%
100.188.1000000.0000.000	Salaries	$56,745.83	$0.00	$56,745.83	$7,250.72	$7,250.72	$49,495.11	$53,987.98	($4,492.87)	-7.92%
100.188.2000000.0000.000	Employee Benefits	$2,404.17	$0.00	$2,404.17	$3,845.95	$3,845.95	($1,441.78)	$2,670.65	($4,112.43)	-171.05%
FUNCTION: Parenting/Family Literacy - 188		$59,150.00	$0.00	$59,150.00	$11,096.67	$11,096.67	$48,053.33	$56,658.63	($8,605.30)	-14.55%
100.190.1000000.0000.000	Salaries	$734,231.79	$0.00	$734,231.79	$34,510.79	$34,510.79	$699,721.00	$617,279.61	$82,441.39	11.23%
100.190.2000000.0000.000	Employee Benefits	$162,912.21	$0.00	$162,912.21	$10,244.78	$10,244.78	$152,667.43	$145,321.51	$7,345.92	4.51%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$0.00	$0.00	$20,800.00	$0.00	$20,800.00	100.00%
FUNCTION: Instructional Pupil Activity - 190		$917,944.00	$0.00	$917,944.00	$44,755.57	$44,755.57	$873,188.43	$762,601.12	$110,587.31	12.05%
100.211.1000000.0000.000	Salaries	$1,288,656.35	$0.00	$1,288,656.35	$75,139.66	$75,139.66	$1,213,516.69	$1,050,441.25	$163,075.44	12.65%
100.211.2000000.0000.000	Employee Benefits	$352,121.65	$0.00	$352,121.65	$32,931.69	$32,931.69	$319,189.96	$323,653.10	($4,463.14)	-1.27%
100.211.3000000.0000.000	Purchased Services	$120,000.00	$0.00	$120,000.00	$0.00	$0.00	$120,000.00	$0.00	$120,000.00	100.00%
100.211.4000000.0000.000	Supplies and Materials	$16,110.00	$0.00	$16,110.00	$23,492.00	$23,492.00	($7,382.00)	$0.00	($7,382.00)	-45.82%
FUNCTION: Attendance and Social Work Services - 211		$1,776,888.00	$0.00	$1,776,888.00	$131,563.35	$131,563.35	$1,645,324.65	$1,374,094.35	$271,230.30	15.26%
100.212.1000000.0000.000	Salaries	$4,136,872.80	$0.00	$4,136,872.80	$286,971.53	$286,971.53	$3,849,901.27	$3,351,175.46	$498,725.81	12.06%
100.212.2000000.0000.000	Employee Benefits	$1,174,971.50	$0.00	$1,174,971.50	$122,664.04	$122,664.04	$1,052,307.46	$991,559.07	$60,748.39	5.17%
100.212.3000000.0000.000	Purchased Services	$3,098.70	$0.00	$3,098.70	$49.50	$49.50	$3,049.20	$0.00	$3,049.20	98.40%

Board Report Expenditures

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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
100.212.4000000.0000.000	Supplies and Materials	$25,041.00	$0.00	$25,041.00	$6,851.70	$6,851.70	$18,189.30	($1,417.02)	$19,606.32	78.30%
	FUNCTION: Guidance Services - 212	$5,339,984.00	$0.00	$5,339,984.00	$416,536.77	$416,536.77	$4,923,447.23	$4,341,317.51	$582,129.72	10.90%
100.213.1000000.0000.000	Salaries	$2,072,056.38	$0.00	$2,072,056.38	$97,722.94	$97,722.94	$1,974,333.44	$2,010,649.31	($36,315.87)	-1.75%
100.213.2000000.0000.000	Employee Benefits	$793,334.82	$0.00	$793,334.82	$42,408.55	$42,408.55	$750,926.27	$671,364.30	$79,561.97	10.03%
100.213.3000000.0000.000	Purchased Services	$55,531.80	$0.00	$55,531.80	$0.00	$0.00	$55,531.80	$0.00	$55,531.80	100.00%
100.213.4000000.0000.000	Supplies and Materials	$26,916.00	$0.00	$26,916.00	$4,005.96	$4,005.96	$22,910.04	($1,251.28)	$24,161.32	89.77%
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	$2,947,955.00	$0.00	$2,947,955.00	$144,137.45	$144,137.45	$2,803,817.55	$2,680,762.33	$123,055.22	4.17%
100.214.1000000.0000.000	Salaries	$1,499,865.63	$0.00	$1,499,865.63	$96,310.92	$96,310.92	$1,403,554.71	$1,030,802.53	$372,752.18	24.85%
100.214.2000000.0000.000	Employee Benefits	$273,145.37	$0.00	$273,145.37	$39,665.83	$39,665.83	$233,479.54	$232,471.39	$1,008.15	0.37%
100.214.3000000.0000.000	Purchased Services	$21,033.00	$0.00	$21,033.00	$0.00	$0.00	$21,033.00	$105,000.00	($83,967.00)	-399.22%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$645.38	$645.38	$5,204.62	$2,057.33	$3,147.29	53.80%
	FUNCTION: Psychological Services - 214	$1,799,894.00	$0.00	$1,799,894.00	$136,622.13	$136,622.13	$1,663,271.87	$1,370,331.25	$292,940.62	16.28%
100.217.1000000.0000.000	Salaries	$102,487.42	$0.00	$102,487.42	$14,590.96	$14,590.96	$87,896.46	$72,954.72	$14,941.74	14.58%
100.217.2000000.0000.000	Employee Benefits	$35,823.58	$0.00	$35,823.58	$6,085.12	$6,085.12	$29,738.46	$29,938.87	($200.41)	-0.56%
100.217.4000000.0000.000	Supplies and Materials	$2,035.00	$0.00	$2,035.00	$1,480.25	$1,480.25	$554.75	$0.00	$554.75	27.26%
	FUNCTION: Career Specialist Services - 217	$140,346.00	$0.00	$140,346.00	$22,156.33	$22,156.33	$118,189.67	$102,893.59	$15,296.08	10.90%
100.221.1000000.0000.000	Salaries	$2,107,086.04	$0.00	$2,107,086.04	$223,478.23	$223,478.23	$1,883,607.81	$1,827,607.61	$56,000.20	2.66%
100.221.2000000.0000.000	Employee Benefits	$669,637.96	$0.00	$669,637.96	$86,660.13	$86,660.13	$582,977.83	$552,585.88	$30,391.95	4.54%
100.221.3000000.0000.000	Purchased Services	$552,432.50	$500.00	$552,932.50	$424,802.15	$424,802.15	$128,130.35	$5,039.84	$123,090.51	22.26%
100.221.4000000.0000.000	Supplies and Materials	$83,115.00	$0.00	$83,115.00	$870.64	$870.64	$82,244.36	$1,319.80	$80,924.56	97.36%
100.221.6000000.0000.000	Other Objects	$31,929.50	$0.00	$31,929.50	$28,800.00	$28,800.00	$3,129.50	$1,579.50	$1,550.00	4.85%
JNCTION: Improvement of Instruction Curriculum Development - 221		$3,444,201.00	$500.00	$3,444,701.00	$764,611.15	$764,611.15	$2,680,089.85	$2,388,132.63	$291,957.22	8.48%
100.222.1000000.0000.000	Salaries	$2,101,952.34	$0.00	$2,101,952.34	$80,948.53	$80,948.53	$2,021,003.81	$1,843,060.57	$177,943.24	8.47%
100.222.2000000.0000.000	Employee Benefits	$792,482.56	$0.00	$792,482.56	$34,981.24	$34,981.24	$757,501.32	$705,817.48	$51,683.84	6.52%
100.222.3000000.0000.000	Purchased Services	$3,005.10	$0.00	$3,005.10	$0.00	$0.00	$3,005.10	$0.00	$3,005.10	100.00%
100.222.4000000.0000.000	Supplies and Materials	$295,997.00	$0.00	$295,997.00	$153,928.45	$153,928.45	$142,068.55	$51,198.33	$90,870.22	30.70%
100.222.6000000.0000.000	Other Objects	$175.00	$0.00	$175.00	$0.00	$0.00	$175.00	$0.00	$175.00	100.00%
	FUNCTION: Library and Media Services - 222	$3,193,612.00	$0.00	$3,193,612.00	$269,858.22	$269,858.22	$2,923,753.78	$2,600,076.38	$323,677.40	10.14%
100.223.1000000.0000.000	Salaries	$979,776.94	$0.00	$979,776.94	$140,600.68	$140,600.68	$839,176.26	$845,601.70	($6,425.44)	-0.65%
100.223.2000000.0000.000	Employee Benefits	$324,049.06	$0.00	$324,049.06	$54,915.58	$54,915.58	$269,133.48	$285,138.35	($16,004.87)	-4.94%
100.223.3000000.0000.000	Purchased Services	$6,198.00	$0.00	$6,198.00	$64.12	$64.12	$6,133.88	$0.00	$6,133.88	98.97%

Board Report Expenditures

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.223.4000000.0000.000	Supplies and Materials	$2,146.00	$0.00	$2,146.00	$0.00	$0.00	$2,146.00	$0.00	$2,146.00	100.00%
100.223.6000000.0000.000	Other Objects	$351.00	$351.00	$702.00	$0.00	$0.00	$702.00	$702.00	$0.00	0.00%
FUNCTION: Supervision of Special Programs - 223		$1,312,521.00	$351.00	$1,312,872.00	$195,580.38	$195,580.38	$1,117,291.62	$1,131,442.05	($14,150.43)	-1.08%
100.224.3000000.0000.000	Purchased Services	$75,622.00	$0.00	$75,622.00	$5,579.50	$5,579.50	$70,042.50	($375.00)	$70,417.50	93.12%
100.224.4000000.0000.000	Supplies and Materials	$10,342.00	$0.00	$10,342.00	$840.07	$840.07	$9,501.93	$201.55	$9,300.38	89.93%
100.224.6000000.0000.000	Other Objects	$351.00	$0.00	$351.00	$0.00	$0.00	$351.00	$0.00	$351.00	100.00%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		$86,315.00	$0.00	$86,315.00	$6,419.57	$6,419.57	$79,895.43	($173.45)	$80,068.88	92.76%
100.231.1000000.0000.000	Salaries	$79,624.33	$0.00	$79,624.33	$8,615.25	$8,615.25	$71,009.08	$41,025.00	$29,984.08	37.66%
100.231.2000000.0000.000	Employee Benefits	$10,752.67	$0.00	$10,752.67	$2,663.22	$2,663.22	$8,089.45	$6,104.53	$1,984.92	18.46%
100.231.3000000.0000.000	Purchased Services	$341,616.00	$0.00	$341,616.00	$86,133.71	$86,133.71	$255,482.29	$186,977.74	$68,504.55	20.05%
100.231.6000000.0000.000	Other Objects	$549,204.00	$0.00	$549,204.00	$314,969.00	$314,969.00	$234,235.00	$269,135.50	($34,900.50)	-6.35%
FUNCTION: Board of Education - 231		$981,197.00	$0.00	$981,197.00	$412,381.18	$412,381.18	$568,815.82	$503,242.77	$65,573.05	6.68%
100.232.1000000.0000.000	Salaries	$280,826.93	$0.00	$280,826.93	$233,696.15	$233,696.15	$47,130.78	$69,785.91	($22,655.13)	-8.07%
100.232.2000000.0000.000	Employee Benefits	$90,466.07	$0.00	$90,466.07	$61,448.99	$61,448.99	$29,017.08	$3,833.82	$25,183.26	27.84%
100.232.3000000.0000.000	Purchased Services	$39,150.00	$0.00	$39,150.00	$1,530.10	$1,530.10	$37,619.90	$1,898.08	$35,721.82	91.24%
100.232.4000000.0000.000	Supplies and Materials	$6,723.00	$0.00	$6,723.00	$0.00	$0.00	$6,723.00	$0.00	$6,723.00	100.00%
100.232.6000000.0000.000	Other Objects	$7,100.00	$0.00	$7,100.00	$1,365.00	$1,365.00	$5,735.00	$0.00	$5,735.00	80.77%
FUNCTION: Office of Superintendent - 232		$424,266.00	$0.00	$424,266.00	$298,040.24	$298,040.24	$126,225.76	$75,517.81	$50,707.95	11.95%
100.233.1000000.0000.000	Salaries	$11,974,653.54	($3,000.00)	$11,971,653.54	$1,459,082.92	$1,459,082.92	$10,512,570.62	$9,969,309.84	$543,260.78	4.54%
100.233.2000000.0000.000	Employee Benefits	$4,115,432.46	$0.00	$4,115,432.46	$602,089.61	$602,089.61	$3,513,342.85	$3,302,419.72	$210,923.13	5.13%
100.233.3000000.0000.000	Purchased Services	$241,205.00	$395.00	$241,600.00	$13,799.32	$13,799.32	$227,800.68	$1,697.45	$226,103.23	93.59%
100.233.4000000.0000.000	Supplies and Materials	$234,948.00	$2,605.00	$237,553.00	$75,878.91	$75,878.91	$161,674.09	$13,882.27	$147,791.82	62.21%
100.233.5000000.0000.000	Capital Outlay	$3,700.00	$0.00	$3,700.00	$0.00	$0.00	$3,700.00	$0.00	$3,700.00	100.00%
100.233.6000000.0000.000	Other Objects	$23,502.00	$0.00	$23,502.00	$514.00	$514.00	$22,988.00	$13,213.00	$9,775.00	41.59%
FUNCTION: School Administration - 233		$16,593,441.00	$0.00	$16,593,441.00	$2,151,364.76	$2,151,364.76	$14,442,076.24	$13,300,522.28	$1,141,553.96	6.88%
100.251.1000000.0000.000	Salaries	$203,876.33	$0.00	$203,876.33	$1,539.93	$1,539.93	$202,336.40	$66,878.95	$135,457.45	66.44%
100.251.2000000.0000.000	Employee Benefits	$34,591.67	$0.00	$34,591.67	$530.86	$530.86	$34,060.81	$11,088.64	$22,972.17	66.41%
100.251.3000000.0000.000	Purchased Services	$326,600.00	$0.00	$326,600.00	$5,486.82	$5,486.82	$321,113.18	$251,287.01	$69,826.17	21.38%
100.251.4000000.0000.000	Supplies and Materials	$48,560.00	$0.00	$48,560.00	$0.00	$0.00	$48,560.00	$0.00	$48,560.00	100.00%
UNCTION: Student Transportation (Federal/District Mandated) - 251		$613,628.00	$0.00	$613,628.00	$7,557.61	$7,557.61	$606,070.39	$329,254.60	$276,815.79	45.11%
100.252.1000000.0000.000	Salaries	$1,129,240.76	$0.00	$1,129,240.76	$143,465.28	$143,465.28	$985,775.48	$794,316.49	$191,458.99	16.95%
100.252.2000000.0000.000	Employee Benefits	$340,595.24	$0.00	$340,595.24	$59,599.35	$59,599.35	$280,995.89	$270,840.23	$10,155.66	2.98%

Board Report Expenditures

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.252.3000000.0000.000	Purchased Services	$187,895.00	$0.00	$187,895.00	$11,397.93	$11,397.93	$176,497.07	$4,265.21	$172,231.86	91.66%
100.252.4000000.0000.000	Supplies and Materials	$48,560.00	$0.00	$48,560.00	$3,098.07	$3,098.07	$45,461.93	$1,031.95	$44,429.98	91.50%
100.252.6000000.0000.000	Other Objects	$5,938.00	$0.00	$5,938.00	$0.00	$0.00	$5,938.00	$351.00	$5,587.00	94.09%
	FUNCTION: Fiscal Services - 252	$1,712,229.00	$0.00	$1,712,229.00	$217,560.63	$217,560.63	$1,494,668.37	$1,070,804.88	$423,863.49	24.76%
100.253.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	$561.74	$561.74	($561.74)	$0.00	($561.74)	0.00%
100.253.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$173.64	$173.64	($173.64)	$0.00	($173.64)	0.00%
	FUNCTION: Facilities Acquisition and Construction - 253	$0.00	$0.00	$0.00	$735.38	$735.38	($735.38)	$0.00	($735.38)	0.00%
100.254.1000000.0000.000	Salaries	$7,304,986.38	$0.00	$7,304,986.38	$1,111,183.59	$1,111,183.59	$6,193,802.79	$5,734,902.00	$458,900.79	6.28%
100.254.2000000.0000.000	Employee Benefits	$3,216,887.62	$0.00	$3,216,887.62	$558,850.81	$558,850.81	$2,658,036.81	$2,575,446.31	$82,590.50	2.57%
100.254.3000000.0000.000	Purchased Services	$4,770,129.00	$0.00	$4,770,129.00	$707,433.54	$707,433.54	$4,062,695.46	$2,602,335.53	$1,460,359.93	30.61%
100.254.4000000.0000.000	Supplies and Materials	$4,858,083.11	$0.00	$4,858,083.11	$514,486.73	$514,486.73	$4,343,596.38	$742,032.97	$3,601,563.41	74.14%
100.254.5000000.0000.000	Capital Outlay	$83,684.89	$0.00	$83,684.89	$13,253.53	$13,253.53	$70,431.36	$40,949.25	$29,482.11	35.23%
	FUNCTION: Operation and Maintenance of Plant - 254	$20,233,771.00	$0.00	$20,233,771.00	$2,905,208.20	$2,905,208.20	$17,328,562.80	$11,695,666.06	$5,632,896.74	27.84%
100.255.1000000.0000.000	Salaries	$4,286,899.77	$0.00	$4,286,899.77	$287,765.69	$287,765.69	$3,999,134.08	$3,393,589.74	$605,544.34	14.13%
100.255.2000000.0000.000	Employee Benefits	$1,436,086.23	$0.00	$1,436,086.23	$122,938.04	$122,938.04	$1,313,148.19	$1,265,545.81	$47,602.38	3.31%
100.255.3000000.0000.000	Purchased Services	$162,000.00	$0.00	$162,000.00	$17,631.41	$17,631.41	$144,368.59	$83,802.16	$60,566.43	37.39%
100.255.4000000.0000.000	Supplies and Materials	$50,850.00	$0.00	$50,850.00	$5,491.54	$5,491.54	$45,358.46	$10,618.95	$34,739.51	68.32%
100.255.6000000.0000.000	Other Objects	$1,000.00	$0.00	$1,000.00	$730.00	$730.00	$270.00	$0.00	$270.00	27.00%
	FUNCTION: Student Transportation (State Mandated) - 255	$5,936,836.00	$0.00	$5,936,836.00	$434,556.68	$434,556.68	$5,502,279.32	$4,753,556.66	$748,722.66	12.61%
100.256.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$1,962.35	$1,962.35	($1,962.35)	$21,273.65	($23,236.00)	0.00%
	FUNCTION: Food Services - 256	$0.00	$0.00	$0.00	$1,962.35	$1,962.35	($1,962.35)	$21,273.65	($23,236.00)	0.00%
100.257.1000000.0000.000	Salaries	$337,312.52	$0.00	$337,312.52	$44,121.76	$44,121.76	$293,190.76	$220,608.78	$72,581.98	21.52%
100.257.2000000.0000.000	Employee Benefits	$108,990.48	$0.00	$108,990.48	$18,511.40	$18,511.40	$90,479.08	$91,085.14	($606.06)	-0.56%
100.257.3000000.0000.000	Purchased Services	$607,919.00	$0.00	$607,919.00	$45,207.14	$45,207.14	$562,711.86	$5,637.02	$557,074.84	91.64%
100.257.4000000.0000.000	Supplies and Materials	$40,609.00	$0.00	$40,609.00	$1,318.04	$1,318.04	$39,290.96	$852.41	$38,438.55	94.66%
	FUNCTION: Internal Services - 257	$1,094,831.00	$0.00	$1,094,831.00	$109,158.34	$109,158.34	$985,672.66	$318,183.35	$667,489.31	60.97%
100.258.1000000.0000.000	Salaries	$188,961.85	$0.00	$188,961.85	$31,060.64	$31,060.64	$157,901.21	$155,303.50	$2,597.71	1.37%
100.258.2000000.0000.000	Employee Benefits	$73,133.15	$0.00	$73,133.15	$12,419.56	$12,419.56	$60,713.59	$61,117.38	($403.79)	-0.55%
100.258.3000000.0000.000	Purchased Services	$2,259,434.00	$0.00	$2,259,434.00	$3,378.10	$3,378.10	$2,256,055.90	$1,040,478.02	$1,215,577.88	53.80%
100.258.4000000.0000.000	Supplies and Materials	$16,000.00	$0.00	$16,000.00	$503.84	$503.84	$15,496.16	$2,170.32	$13,325.84	83.29%
100.258.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,641.91	($6,641.91)	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	$2,537,939.00	$0.00	$2,537,939.00	$47,362.14	$47,362.14	$2,490,576.86	$1,265,711.13	$1,224,865.73	48.26%

Board Report Expenditures

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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
100.262.1000000.0000.000	Salaries	$802,220.49	$0.00	$802,220.49	$126,985.71	$126,985.71	$675,234.78	$637,303.99	$37,930.79	4.73%
100.262.2000000.0000.000	Employee Benefits	$294,695.51	$0.00	$294,695.51	$50,606.43	$50,606.43	$244,089.08	$247,637.71	($3,548.63)	-1.20%
100.262.3000000.0000.000	Purchased Services	$35,050.00	$0.00	$35,050.00	$0.00	$0.00	$35,050.00	$0.00	$35,050.00	100.00%
	FUNCTION: Planning - 262	$1,131,966.00	$0.00	$1,131,966.00	$177,592.14	$177,592.14	$954,373.86	$884,941.70	$69,432.16	6.13%
100.263.1000000.0000.000	Salaries	$415,859.03	$0.00	$415,859.03	$55,695.99	$55,695.99	$360,163.04	$330,826.86	$29,336.18	7.05%
100.263.2000000.0000.000	Employee Benefits	$169,807.97	$0.00	$169,807.97	$24,475.91	$24,475.91	$145,332.06	$98,752.02	$46,580.04	27.43%
100.263.3000000.0000.000	Purchased Services	$166,397.00	$0.00	$166,397.00	$58,844.64	$58,844.64	$107,552.36	$8,089.23	$99,463.13	59.77%
100.263.4000000.0000.000	Supplies and Materials	$30,000.00	$0.00	$30,000.00	$8,058.11	$8,058.11	$21,941.89	($312.51)	$22,254.40	74.18%
100.263.6000000.0000.000	Other Objects	$12,000.00	$0.00	$12,000.00	($11,116.32)	($11,116.32)	$23,116.32	$175.50	$22,940.82	191.17%
	FUNCTION: Information Services - 263	$794,064.00	$0.00	$794,064.00	$135,958.33	$135,958.33	$658,105.67	$437,531.10	$220,574.57	27.78%
100.264.1000000.0000.000	Salaries	$904,133.82	$0.00	$904,133.82	$124,458.36	$124,458.36	$779,675.46	$602,804.69	$176,870.77	19.56%
100.264.2000000.0000.000	Employee Benefits	$295,944.18	$0.00	$295,944.18	$49,578.36	$49,578.36	$246,365.82	$202,333.26	$44,032.56	14.88%
100.264.3000000.0000.000	Purchased Services	$34,700.00	$0.00	$34,700.00	$1,272.41	$1,272.41	$33,427.59	$4,471.50	$28,956.09	83.45%
100.264.4000000.0000.000	Supplies and Materials	$27,362.00	$0.00	$27,362.00	$493.39	$493.39	$26,868.61	$2,542.47	$24,326.14	88.90%
100.264.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$526.50	($526.50)	0.00%
	FUNCTION: Staff Services - 264	$1,262,140.00	$0.00	$1,262,140.00	$175,802.52	$175,802.52	$1,086,337.48	$812,678.42	$273,659.06	21.68%
100.266.1000000.0000.000	Salaries	$1,814,856.31	$0.00	$1,814,856.31	$290,495.60	$290,495.60	$1,524,360.71	$1,355,374.74	$168,985.97	9.31%
100.266.2000000.0000.000	Employee Benefits	$673,066.19	$0.00	$673,066.19	$116,144.86	$116,144.86	$556,921.33	$513,397.13	$43,524.20	6.47%
100.266.3000000.0000.000	Purchased Services	$1,125,424.00	$0.00	$1,125,424.00	$831,650.58	$831,650.58	$293,773.42	$82,006.25	$211,767.17	18.82%
100.266.4000000.0000.000	Supplies and Materials	$144,468.00	$0.00	$144,468.00	$1,296.36	$1,296.36	$143,171.64	$100.00	$143,071.64	99.03%
100.266.6000000.0000.000	Other Objects	$175.50	$0.00	$175.50	$0.00	$0.00	$175.50	$175.50	$0.00	0.00%
	FUNCTION: Technology and Data Processing Services - 266	$3,757,990.00	$0.00	$3,757,990.00	$1,239,587.40	$1,239,587.40	$2,518,402.60	$1,951,053.62	$567,348.98	15.10%
100.271.1000000.0000.000	Salaries	$2,117,797.81	$0.00	$2,117,797.81	$154,270.68	$154,270.68	$1,963,527.13	$1,465,296.98	$498,230.15	23.53%
100.271.2000000.0000.000	Employee Benefits	$494,072.19	$0.00	$494,072.19	$55,719.69	$55,719.69	$438,352.50	$417,875.87	$20,476.63	4.14%
100.271.3000000.0000.000	Purchased Services	$217,528.00	$0.00	$217,528.00	$144,977.00	$144,977.00	$72,551.00	$13,000.00	$59,551.00	27.38%
100.271.4000000.0000.000	Supplies and Materials	$21,644.00	$0.00	$21,644.00	$400.00	$400.00	$21,244.00	$0.00	$21,244.00	98.15%
100.271.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,097.01	($9,097.01)	0.00%
100.271.6000000.0000.000	Other Objects	$419,228.00	$0.00	$419,228.00	$315,000.00	$315,000.00	$104,228.00	$0.00	$104,228.00	24.86%
	FUNCTION: Pupil Service Activities - 271	$3,270,270.00	$0.00	$3,270,270.00	$670,367.37	$670,367.37	$2,599,902.63	$1,905,269.86	$694,632.77	21.24%
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%

Board Report Expenditures

From Date: 7/1/2021 To Date: 8/31/2021

Fiscal Year: 2021-2022

☐ 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
100.412.7000000.0000.000	Transfers	$20,000.00	$0.00	$20,000.00	($3,776.66)	($3,776.66)	$23,776.66	$0.00	$23,776.66	118.88%
FUNCTION: Payments to Other Governmental Units - 412		$20,000.00	$0.00	$20,000.00	($3,776.66)	($3,776.66)	$23,776.66	$0.00	$23,776.66	118.88%
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:		**$201,694,166.00**	**$0.00**	**$201,694,166.00**	**$16,718,121.60**	**$16,718,121.60**	**$184,976,044.40**	**$160,565,963.32**	**$24,410,081.08**	**12.10%**

End of Report

EXHIBIT G

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Interim Superintendent

From: Todd A. Bedenbaugh TB
Executive Director of Operations

Date: October 20, 2021

Re: Approval of the Sale of Unused and/or Under-Utilized Real Property
October 25, 2021 Board Meeting

In accordance with Board Policy DN: *School Property Disposition*, the administration is notifying the Board that the property at 107 Columbia Avenue, Chapin (Old Chapin High School) and property at Derrick Pond Road are no longer needed for school purposes.

The property at 107 Columbia Avenue, Chapin is approximately 7.74 acres. This property is not suitable for a new school due to the size of land, transportation issues with the railroad track, and lack of road frontage. This property was valued at $1,363,000 in an appraisal completed in July 2019. Because this appraisal is over 2 years old, I am requesting to move forward with acquiring an appraisal for the current market value. Due to the condition of the buildings, values should be assed as is; condition with buildings remaining, and with all buildings removed from the site. The comparison of values will allow us to potentially maximize funds for the sale of the property.

The properties located on Derrick Pond Road is a total of 47.41 acres and was purchased in 2010 for a total of $590,775. This land has been determined not suitable to building a new school due to insufficient road frontage, no sewer available on property; would have to go under the interstate to get sewer. Lastly, the District received a letter in March 2011 that the Derricks would oppose any future alterations of Derrick Pond road or their property. I have reached out to adjoining property, James Upchurch, Derrick's son, in a last effort to acquire road frontage with no response.

Once an appraisal has been conducted at both properties, I will bring a recommendation to a future Board Meeting for your approval of the listing sale price.

TB: cr

EXHIBIT H

MEMORANDUM

TO: Members of the Board of Trustees

THROUGH: Dr. Akil E. Ross, Sr.
Interim Superintendent

FROM: Dr. Michael R. Harris



DATE: October 20, 2021

RE: October 25, 2021 Board Meeting
Action Item
Approval of Request for Waiver of Online Testing Requirements

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Attached for approval is the Request for Waiver of Online Testing Requirements for school year 2021-2022.

MRH
Attachment

Below are the district administration's drafted responses for the South Carolina Department of Education's testing modality waiver for the 2021-22 school year.

Assessment
SC READY ELA
All assessments administered to homebound and homebased students who are unable to attend school.

Grades
3-4
All grade levels of homebound and homebased students who are unable to attend school.

Schools: Ballentine Elementary, Chapin Elementary, Dutch Fork Elementary, H.E. Corley Elementary, Harbison West Elementary, Irmo Elementary, Lake Murray Elementary, Leaphart Elementary, Nursery Road Elementary, Oak Pointe Elementary, Piney Woods Elementary, River Springs Elementary, Seven Oaks Elementary

Please state specific reason(s) why the selected assessment(s) cannot be administered online during the current school year:*
This is the second year our students in grades three and four have had individual devices. While the students are able to respond to multiple choice-style questions on the devices, we have found that the students in grades three and four best express their writing via paper and pencil. Composing essays and written responses on the computer requires students to master the location of each letter on the keyboard as well as the keyboard commands for functions such as capitalization and punctuation. Their participation in the computer format of this assessment will therefore produce results that reflect students' computer proficiency rather than their mastery of the writing standards for their grade level.

We cannot ensure internet access and reliability when we assess students in settings outside of school district control, i.e., homebound and homebased administration.

Please provide an action plan for how the district will comply with administering assessments online in the future:
We have provided devices to students in the early elementary grades so these students will be better prepared for the use of technology as they progress into the upper elementary grades. We have also provided devices to students in the upper elementary grades. We plan to continue to offer technology instruction to students in all elementary grades, and we are now able to integrate our technology into the instructional day more consistently due to the added devices. This will allow students to improve their typing and formatting skills so that they are better able to compose their writing on the computer. Students in fourth grade will participate in the online version of SC READY ELA during the 2022-23 school year, and third grade students will move to the online version of SC READY ELA during the 2023-24 school year.

Did the district obtain a waiver for the previous school year?*
Yes

Please provide the status of last year's plan to be ready for online testing:*
As outlined in last year's plan, we will require fifth grade students to participate in the online test administration during the 2021-22 school year. Students enrolled in our virtual program (FIVE) will also participate in the online test administration as their mode of instruction will match their mode of testing. We have increased the number of devices for students in grades three and four since 2019. 98.1% of third grade students and 97.2% of fourth grade students now have district-issued devices.

EXHIBIT I

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: Marty Rawls,
Chief Finance Officer

Date: October 20, 2021

Re: Fund Balance Analysis with Assignment Recommendations

Attached are the PRELIMINARY June 30, 2021 Revenue and Expenditure reports. Also attached is an analysis of the Fund Balance as of June 30, 2021 for discussion. This provides for an Unassigned Fund Balance in the 15% to 18% range as stated in Board Policy DFAB.

MR

Attachment

LEXINGTON RICHLAND SCHOOL DISTRICT 5
GENERAL FUND
PRELIMINARY MONTHLY EXPENDITURE ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2021

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended
SALARIES AND FRINGE				
Instructional	$ 113,638,253	$ 113,664,686	$ 115,112,730	101.27%
Support & Community Services	58,401,278	58,752,570	59,916,712	101.98%
Subtotal	**172,039,531**	**172,417,256**	**175,029,442**	101.52%
CONTRACTUAL SERVICES & Oth. Obj.				
Instructional	2,612,901	2,915,864	2,421,659	83.05%
Support & Community Services	12,506,496	12,390,359	11,102,031	89.60%
Subtotal	**15,119,396**	**15,306,223**	**13,523,690**	88.35%
SUPPLIES AND MATERIALS				
Instructional	2,024,325	2,065,263	1,585,348	76.76%
Support & Community Services	6,239,719	6,396,177	6,023,579	94.17%
Subtotal	**8,264,044**	**8,461,440**	**7,608,927**	89.92%
EQUIPMENT				
Instructional	-	3,700	18,041	487.58%
Support & Community Services	83,685	48,156	60,171	124.95%
Subtotal	**83,685**	**51,856**	**78,212**	150.82%
TRANSFERS				
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	36,899	184.50%
Food Service	267,897	267,897	207,093	77.30%
	287,897	**287,897**	**243,992**	84.75%
OPERATIONAL BALANCE **		3,000,000		0.00%
TOTAL EXPENDITURES THROUGH 6/30/2021	**$ 195,794,553**	**$199,524,672**	**$ 196,484,263**	**98.48%**
TOTAL EXPENDITURES THROUGH 6/30/2020	**$ 195,794,553**	**$200,073,496**	**$ 193,923,725**	**96.93%**

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

LEXINGTON RICHLAND SCHOOL DISTRICT 5
GENERAL FUND
PRELIMINARY MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING JUNE 30, 2021

	BUDGET	ACTUAL YEAR TO DATE	% Received
LOCAL SOURCES			
Property Taxes - Operations & Delinquent	67,831,629	71,046,988	104.74%
Property Taxes - Penalties & Interest	415,633	415,013	99.85%
Revenue in Lieu of Taxes (FILOT)	1,552,340	1,724,029	111.06%
Tuition - Out of District	5,000	4,149	82.97%
Rentals	120,000	64,870	54.06%
Medicaid	105,000	213,756	203.58%
Interest on Investments	350,000	81,438	23.27%
Other Local Revenue	240,000	911,945	379.98%
TOTAL - LOCAL SOURCES	70,619,602	74,462,187	105.44%
STATE SOURCES			
Education Finance Act (EFA)	42,289,607	42,342,128	100.12%
State Fringe Benefits	20,097,971	19,828,402	98.66%
Retiree Health Insurance	5,440,985	5,456,118	100.28%
State Aid to Classrooms - Teacher Salary	4,124,175	5,011,006	121.50%
Property Tax Relief - Tier I (1996: $100,000)	10,580,071	10,580,071	100.00%
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	1,758,200	100.00%
Homestead Exemption - Tier III - (Act 388)	32,145,086	32,149,315	100.01%
Merchant's Inventory Tax	213,955	220,531	103.07%
School Bus Drivers' Salaries/Fringes	1,277,457	1,404,003	109.91%
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	756,420	132.14%
PEBA Credits	1,190,410	1,190,410	100.00%
Other State Revenue	20,000	12,385	61.93%
TOTAL - STATE SOURCES	119,710,377	120,708,989	100.83%
OTHER FINANCING SOURCES			
E I A-Teacher Salary Supplement & Fringe	5,717,090	5,665,920	99.10%
Indirect Cost - Special Revenue Funds	480,000	436,477	90.93%
Sale of Fixed Assets	-	75,087	
TOTAL OTHER FINANCING SOURCES	6,197,090	6,177,485	99.68%
OPERATIONAL BALANCE TRANSFER	3,000,000	3,000,000	100.00%
TOTAL REVENUES THROUGH 6/30/2021 *	**$ 199,527,069**	**$ 204,348,661**	**102.42%**
TOTAL REVENUES THROUGH 6/31/2020 **	**$ 200,073,496**	**$ 199,537,901**	**99.73%**

** 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
PRELIMINARY FUND BALANCE ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2021

		Assignments	Budget	Actual	Balance
Total Fund Balance June 30, 2020	$46,518,549				
Non-Spendable (Inventory & Prepaid Items)		$1,174,365			$1,174,365
Assigned (Piney Woods Elementary Start-up)*		$2,000,000			$2,000,000
Assigned (One time Appreciation Bonus - Dec 2020)**		$3,000,000			$3,000,000
Revenues 2020-2021			$196,524,672	$201,171,101	$4,646,429
Expenditures 2020-2021			$196,524,672	$196,484,263	$40,409
ESTIMATED Fund Balance June 30, 2021					$51,205,387

ESTIMATED Fund Balance June 30, 2021	$51,205,387		
Non-Spendable (Inventory & Prepaid Items)	$4,930,894		
Approved Assignment - PWES Start-up Costs	$1,304,715		
Assignment Recommendations			
One time Appreciation Gift - to be paid Nov 19, 2021 - American Education Week		$3,000,000	
$50 Fridays - weekly perfect attendance (to be paid Jan-May 2022)		$3,000,000	
Capital Assignment for Future Capital Plans (expenditures subject to Board approval)		$3,500,000	
Subtotal of Proposed Assignments		$9,500,000	
PRELIMINARY UNASSIGNED FUND BALANCE JUNE 30, 2021		**$35,469,778**	**17.6%**
Board Policy DFAB - Reserve Funds (recommends 15% - 18% of general fund budgeted expenditures)		**$30,254,125 - $36,304,950**	

** PWES Assignment Actual Expenditures were $695,285 with a balance of $1,304,715 approved to carryover to 2021-2022 assignment (June 14, 2021)*

*** One time Appreciation Bonus Actual Expenditures were $2,843,267 (December 2020)*

**** The Actual expenditures include the one time Appreciation Bonus and the Piney Woods Elementary Startup*

EXHIBIT J

Memorandum

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Interim Superintendent

From: Tamara D. Turner, Ed.D.
Chief Human Resources Officer

Date: October 21, 2021

Re: October 25, 2021 Board Meeting
Action Item
Discussion and First Reading of Proposed Revisions to Board Policy IHAQ
"Career/Transition to Work Education"

Item: Discussion and First Reading approval of proposed revisions to Board Policy IHAQ ***"Career/Transition to Work."***

Background: The proposed revisions to Board Policy IHAQ **"Career/Transition to Work Education"**. Consistent with the work-based learning implementation guidelines from the South Carolina Department of Education, School District Five of Lexington and Richland Counties would like to implement a Student Work Study program for the spring semester of 2022. The program will provide a coherent sequence of workplace experiences and on-the-job training that will assist students in becoming "career-ready." The proposed revisions to Board Policy IHAQ "Career/Transition to Work Education" adds the Student Work Study Program as an additional strategy to be utilized to support the board's vision for career/transition-to-work education.

Recommendation: The administration recommends that the Board of Trustees approve the recommended revisions of Board Policy IHAQ **"Career/Transition to Work Education."**

I will be present at the Board Meeting to answer any questions you may have regarding this information.

TDT:CA

Attachment - Current Board Policy IHAQ and Revisions to Board Policy IHAQ

Policy IHAQ Career/Transition To Work Education

Issued 11/12

Purpose: To establish the board's vision for career/transition-to-work education.

Career education is the development of the skills and knowledge through which individuals may fulfill their own unique needs with regard to their occupational role, citizen responsibility, leisure activity and family development.

The board is committed to and supports the development and implementation of a statewide initiative to provide students with strong academics and real-world problem solving skills to meet the workforce needs of business and industry.

The district will adhere to the Education and Economic Development Act of 2005 through the implementation of the following components.

Career clusters and state academic standards

A curriculum aligned with state academic standards will be provided to students through career clusters with individualized educational, academic and career-oriented choices and greater exposure to career information and opportunities.

Career guidance and counseling/development

The district will lay the foundation for the clusters of study system for students as follows.

- Provide career awareness activities in elementary school (K-5).
- Identify interests and abilities in middle school and align these with clusters of study for the development of individual graduation plans.
- Provide guidance and curricula for high school students to complete individual graduation plans.
- Provide a variety of work-exploration experiences such as traditional mentoring, shadowing, service learning, school-based activities, internships and cooperative education, youth apprenticeships and extended learning opportunities.

The district will utilize the High Schools That Work (HSTW) whole-school reform model in its high schools or obtain approval from the state department of education to use another cluster or major organizational model.

Guidance and counseling model

The district will follow standards and strategies provided by the state department of education's guidance and counseling model in developing and implementing a comprehensive guidance and counseling program. This model will include a career guidance component for students at the high school level.

Parental participation

The district will encourage parental participation in the clusters of study system by requiring annual parent counseling conferences for students beginning with the eighth grade and continuing through high school. The purpose of these conferences will be to assist in the decisions concerning career choices and the creation of individual graduation plans.

The district may provide guidance and counseling sessions during hours that are not typically part of the workday, such as in the evenings or on Saturday.

Academic assistance programs (at-risk students)

The district will implement in each high school one or more evidenced-based program models for at-risk students to ensure that these students are given the opportunity to complete the requirements for a state high school diploma and to build skills that prepare them to enter the job market successfully.

Cf. IG, IGCA, IHAK, IHBC, IHCA, IKF, JLD, KB

Adopted 11/19/12

Legal references:

S.C. Code of Laws 1976, as amended:

Section 59-59-10, *et. seq.* - South Carolina Education and Economic Development Act.

State Board of Education Regulations:

R-43-205 - Administrative and professional personnel qualifications, duties and workloads.

R-43-234 - Defined program, grades 9-12.

South Carolina State Department of Education:

South Carolina Education and Economic Development Act Guidelines (2006).

School District Five of Lexington and Richland Counties

PROPOSED REVISIONS: DISCUSSION AND FIRST READING – October 25, 2021

Policy

CAREER/TRANSITION TO WORK EDUCATION

Code **IHAQ** *Issued* _____

Purpose: To establish the board's vision for career/transition-to-work education.

Career education is the development of the skills and knowledge through which individuals may fulfill their own unique needs with regard to their occupational role, citizen responsibility, leisure activity and family development. The board is committed to and supports the development and implementation of a statewide initiative to provide students with strong academics and real-world problem solving skills to meet the workforce needs of business and industry.

The district will adhere to the Education and Economic Development Act of 2005 through the implementation of the following components.

Career clusters and state academic standards

A curriculum aligned with state academic standards will be provided to students through career clusters with individualized educational, academic and career-oriented choices and greater exposure to career information and opportunities.

Career guidance and counseling/development

The district will lay the foundation for the clusters of study system for students as follows.

- Provide career awareness activities in elementary school (K-5).
- Identify interests and abilities in middle school and align these with clusters of study for the development of individual graduation plans.
- Provide guidance and curricula for high school students to complete individual graduation plans.
- Provide a variety of work-exploration experiences such as traditional mentoring, shadowing, service learning, school-based activities, internships and cooperative education, youth apprenticeships and extended learning opportunities.

The district will utilize the High Schools That Work (HSTW) whole-school reform model in its high schools or obtain approval from the state department of education to use another cluster or major organizational model.

Guidance and counseling model

The district will follow standards and strategies provided by the state department of education's guidance and counseling model in developing and implementing a comprehensive guidance and counseling program. This model will include a career guidance component for students at the high school level.

Parental participation

The district will encourage parental participation in the clusters of study system by requiring annual parent counseling conferences for students beginning with the eighth grade and continuing through high school. The purpose of these conferences will be to assist in the decisions concerning career choices and the creation of individual graduation plans.
The district may provide guidance and counseling sessions during hours that are not typically part of the workday, such as in the evenings or on Saturday.

Academic assistance programs (at-risk students)

The district will implement in each high school one or more evidenced-based program models for at-risk students to ensure that these students are given the opportunity to complete the requirements for a state high school diploma and to build skills that prepare them to enter the job market successfully.

Student Work Study (SWS) Program

Consistent with the district's career readiness initiative to provide opportunities to assist students in completing a work-based learning program prior to graduation, the district will implement an on-site Student Work Study program for students ages 16 and older.

The Board authorizes the Superintendent, in consultation with the school administration, to develop and implement governing guidelines and procedures for the program.

Through the Student Work Study program, students will have the opportunity to be offered employment as a temporary at-will student employee based on hiring procedures set forth in district policies and state law. Such students will be given the option to complete work-based learning experiences on-site, providing students not only with a structured learning experience on campus, but also the opportunity to obtain academic credit and compensation. The Board authorizes the Superintendent or his/her designee to offer temporary at-will employment to students selected for temporary employment pursuant to the procedures established to implement this policy. The program will comply with all state and federal laws regarding child labor. Students ages 16 and 17 will be required to submit written consent from their parent/guardian in order to participate in the program.

Cf. IG, IGCA, IHAK, IHBC, IHCA, IKF, JLD, KB

Adopted 11/19/12; Revised __/__/21

Legal references:

A. S.C. Code, 1976, as amended:
1. Section 59-59-10, *et. seq.* - South Carolina Education and Economic Development Act.

B. State Board of Education Regulations:
1. R-43-205 - Administrative and professional personnel qualifications, duties and workloads.
2. R-43-234 - Defined program, grades 9-12.

C. South Carolina State Department of Education:
   1. South Carolina Education and Economic Development Act Guidelines (2006).
   2. Work-Based Learning Implementation Guidelines.