Agenda

Board of Trustees
Regular Meeting
Location: Center for Advanced Technical Studies
Video Livestream: https://www.youtube.com/watch?v=Tr5ABNKCaFg

October 24, 2022

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

2. Approval of the agenda

3. Enter Executive Session to consider the following:

    a. Selected employment items (Exhibit A) (Action)
    b. Selected employment items (Exhibit B) (Information Only)
    c. Selected employment items (Exhibit C) (Action)
    d. Contractual Matter regarding ESS Substitute Services (Exhibit D)
    e. Contractual Matter regarding Forensic Strategic Solutions
    f. Legal advice regarding Active Lawsuits

4. Call to order and convene regular meeting at 7:00 p.m.

5. Welcoming remarks – Jan Hammond, Board Chair

6. Invocation – Matt Hogan, Board of Trustees

7. Pledge of Allegiance – Matt Hogan, Board of Trustees

8. Special Recognition

9. Superintendent's Report
    a. Vision, Mission, Outcomes and Feedback Update
    b. Monthly Financial Update – August (Exhibit E)
    c. Magnet and Choice Update
    d. Reunification Update and Safety Forum
    e. School Report Card Ratings Update

10. Approval of the minutes of the October 10, 2022 board meeting

11. Public Participation*

ACTION AGENDA

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

13. Approval of Textbox Adoption: Physical Education 1 (Exhibit F)

14. Approval of Irmo High School Preliminary Master Site Plan and Phase I Schematic (Exhibit G)

15. Action to Restructure Office of Student Services and Planning (Exhibit H)

DISCUSSION AGENDA

16. Discussion of the Formation of a Board Audit Committee and the Selection Process for Internal Auditor (Exhibit I)

17. Discussion of June 30, 2022, Fund Balance Analysis with Assignment Recommendations (Exhibit J)

18. Adjourn

INFORMATION AGENDA

19. The next regular scheduled board meeting will be November 14, 2022, 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 and must remain on either the topic noted on your sign-in form or a listed agenda item. Questions asked during public participation will be handled in accordance with board policy BEDH.

Minutes/October 10, 2022

The Board of Trustees of School District Five of Lexington and Richland Counties met at the Center for Advanced Technical Studies with the following members present:

Mrs. Rebecca Blackburn Hines
Mrs. Nikki Gardner, Secretary
Mrs. Jan Hammond, Chair
Mr. Matt Hogan (Absent)
Mrs. Catherine Huddle
Mr. Ken Loveless, Vice Chair
Mrs. Tifani Moore
Dr. Akil Ross, Superintendent

The following staff were in attendance:

Mr. Michael Harris, Chief Student Services and Planning Officer
Mrs. Anna Miller, Chief of Academics and Administration Officer
Ms. Maddison Paul, Chief Financial Officer
Mrs. Amanda Taylor, Director of Communications
Dr. Tamara Turner, Chief Human Resources Officer
Mr. Dave Weissman, Executive Director of Operations

A livestream video link was provided to the public as a viewing option for the October 10, 2022, board meeting.

Chair Hammond called the regular meeting to order and gave welcoming remarks.

Rebecca Blackburn Hines, Board of Trustees, gave the Invocation and Pledge of Allegiance.

The Board conducted the School Board Spotlight.

During the Superintendent's Report, Dr. Ross presented updates on Vision, Mission, Outcomes and Feedback, Safety and Bullying and the Shoop Local Campaign, and Dr. Angie Slatton, Director of Special Services, provided an update on Therapeutic Day Programs.

There was no public participation.

The Board presented for discussion:

- Architectural and engineering design of Irmo High School

The Board presented for information:

- 2022-2023 Comprehensive Health Education Board Advisory Committee (CHEBAC) (Exhibit E)
- Title I, Title II, and Title IV Programs for 2022-2023 (Exhibit F)

Record of Voting

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of October 10, 2022

		BLACKBURN HINES	GARDNER	HAMMOND	HOGAN	HUDDLE	LOVELESS	MOORE
1.	M. Loveless S. Huddle Approve the agenda.	X	X	X	A	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.) Legal advice regarding land acquisition; d) Legal advice regarding surplus property; e) Legal advice on detailed Procurement Audit Phase II; f) Legal advice regarding Freedom of Information Act (FOIA) requests.	X	X	X	A	X	X	X
3.	M. Gardner S. Blackburn Hines I move that we approve the minutes of the September 26, 2022 board meeting.	X	X	X	A	X	X	A
4.	M. Huddle S. Blackburn Hines I move that per agenda item 3(a) at the request of the superintendent, I make a motion that we enter into an agreement with Forensic Strategic Solutions for auditing services not to exceed $5,000.00 related to the current fiscal year.	X	X	X	A	X	X	A
5.	M. Loveless S. Huddle I move that we approve the selected employment items as shown in Exhibit A for action.	X	X	X	A	X	X	A

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of October 10, 2022

	BLACKBURN HINES	GARDNER	HAMMOND	HOGAN	HUDDLE	LOVELESS	MOORE
6. M. Loveless S. Huddle I make the motion that the Board approves the agreement for the purchase of the property at 6040 Wescott Road, Columbia, S.C. as presented in Executive Session.	AB	X	X	A	X	X	A
7. M. Huddle S. Gardner I move that our board chair send a letter with the Procurement Examination and Consulting Phase II Report to the governor to request his review for consideration of requesting a review by the Office of Inspector General.	X	X	X	A	X	X	A
8. M. Loveless S. Huddle I move that the Board approves the course entitled Senior Internship with the course code 5499 (Exhibit C).	X	X	X	A	X	X	A
9. M. Loveless S. Huddle I make the motion that the Board approves the reallocation of the funding formally allocated for the CATE composting and equipment shed, the removal of six portables at the District Office, and the conversion of the maintenance shop to fund $2,450,000.00 projects shown in Exhibit D.	X	X	X	A	X	X	A
10. M. Huddle S. Gardner Adjourn at 9:02 p.m.	X	X	X	A	X	X	A

A = Absent
AB = Abstain
N = No
X = Yes
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EXHIBIT E

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: October 20, 2022

Re: October 24, 2022 Board Meeting
Superintendent's Report
Monthly Financial Reports – August 2022

Attached for your information are the revenue and expenditure reports through August 2022.

Attachments

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING AUGUST 31, 2022

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 8/31/2021
LOCAL SOURCES				
Property Taxes - Operations & Delinquent	**74,006,640**	**3,356,134**	4.53%	**3,087,315**
Property Taxes - Penalties & Interest	**415,633**	**39,192**	9.43%	**44,150**
Revenue in Lieu of Taxes (FILOT)	**1,316,061**	**-**	0.00%	**-**
Tuition - Out of District	**5,000**	**275**	5.50%	**2,516**
Rentals	**120,000**	**8,790**	7.33%	**4,010**
Medicaid	**150,000**	**51,607**	34.40%	**31,019**
Interest on Investments	**50,000**	**185,936**	371.87%	**9,251**
Other Local Revenue	**285,000**	**18,518**	6.50%	**115,286**
TOTAL - LOCAL SOURCES	76,348,334	3,660,451	4.79%	3,293,546
STATE SOURCES				
Education Finance Act (EFA)	**68,249,445**	**11,351,090**	16.63%	**7,144,079**
State Fringe Benefits	**-**	**-**		**3,378,620**
Retiree Health Insurance	**6,179,835**	**908,498**	14.70%	**909,353**
State Aid to Classrooms - Teacher Salary	**-**	**-**		**-**
Property Tax Relief - Tier I (1996: $100,000)	**10,580,071**	**-**	0.00%	**-**
Homestead Exemption - Tier II (Seniors Age 65+)	**1,758,200**	**-**	0.00%	**-**
Homestead Exemption - Tier III - (Act 388)	**33,956,870**	**-**	0.00%	**-**
Merchant's Inventory Tax	**213,955**	**53,489**	25.00%	**53,489**
School Bus Drivers' Salaries/Fringes	**1,482,722**	**59,655**	4.02%	**64,500**
Manufacturer's Depr. Reimbursement & Motor Carrier	**572,460**	**68,839**	12.03%	**65,816**
PEBA Credits	**1,190,410**	**-**	0.00%	**-**
Other State Revenue	**-**	**-**		**16,625**
Teacher Step	**-**	**-**		**-**
TOTAL - STATE SOURCES	124,183,968	12,441,571	10.02%	11,632,482
OTHER FINANCING SOURCES				
E I A-State Aid to Classrooms	**11,849,288**	**2,000,977**	16.89%	**524,312**
Indirect Cost - Special Revenue Funds	**100,000**	**-**	0.00%	**-**
Sale of Fixed Assets	**-**	**1,854**		**15,599**
TOTAL OTHER FINANCING SOURCES	11,949,288	2,002,831	16.76%	539,911
OPERATIONAL BALANCE TRANSFER				
TOTAL REVENUES THROUGH 8/31/2022	**$ 212,481,590**	**$ 18,104,853**	**8.52%**	
TOTAL REVENUES THROUGH 8/31/2021	**$ 204,968,206**	**$ 15,465,939**	**7.55%**	

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY EXPENDITURE SUMMARY
FOR THE PERIOD ENDING AUGUST 31, 2022

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 8/31/2021
SALARIES AND FRINGE					
Instructional	$ 119,240,477	$ 119,240,477	$ 5,215,023	4.37%	5,132,528
Support & Community Services	66,392,465	66,392,465	7,431,327	11.19%	7,244,826
Subtotal	185,632,942	185,632,942	12,646,350	6.81%	12,377,353
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	3,498,172	3,507,540	19,211	0.55%	29,150
Support & Community Services	13,515,274	13,508,580	2,494,843	18.47%	3,009,500
Subtotal	17,013,446	17,016,120	2,514,055	14.77%	3,038,649
SUPPLIES AND MATERIALS					
Instructional	1,650,829	1,640,611	449,797	27.42%	487,570
Support & Community Services	7,799,387	7,806,931	558,833	7.16%	808,981
Subtotal	9,450,216	9,447,542	1,008,630	10.68%	1,296,552
EQUIPMENT					
Instructional	440	440	-		-
Support & Community Services	96,649	96,649	-	0.00%	13,254
Subtotal	97,089	97,089	-	0.00%	13,254
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	6,983	34.92%	(3,777)
Food Service	267,897	267,897	-	0.00%	-
	287,897	287,897	6,983	2.43%	(3,777)
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 8/31/2022	$ 212,481,590	$ 212,481,590	$ 16,176,018	7.61%	
TOTAL EXPENDITURES THROUGH 8/31/2021	$ 195,794,553	$ 199,524,672	$ 16,722,031	8.38%	

Board Report Revenue

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	($37,848,007.00)	($254,955.23)	($254,955.23)	($37,593,051.77)	$0.00	($37,593,051.77)	99.33%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($19,438,832.00)	$22,081.65	$22,081.65	($19,460,913.65)	$0.00	($19,460,913.65)	100.11%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,710,960.00)	($1,476,975.71)	($1,476,975.71)	($6,233,984.29)	$0.00	($6,233,984.29)	80.85%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($7,200,512.00)	($1,395,836.27)	($1,395,836.27)	($5,804,675.73)	$0.00	($5,804,675.73)	80.61%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($963,839.00)	($99,401.20)	($99,401.20)	($864,437.80)	$0.00	($864,437.80)	89.69%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($844,490.00)	($151,046.98)	($151,046.98)	($693,443.02)	$0.00	($693,443.02)	82.11%
100.000.0114001.0000.000	Penalties & Interest on Taxes	($298,185.00)	($14,957.27)	($14,957.27)	($283,227.73)	$0.00	($283,227.73)	94.98%
100.000.0114002.0000.000	Penalties & Interest on Taxes	($117,448.00)	($24,234.28)	($24,234.28)	($93,213.72)	$0.00	($93,213.72)	79.37%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexin	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0115002.0000.000	Sales & Use Tax Credit - Richl	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	($1,316,061.00)	$0.00	$0.00	($1,316,061.00)	$0.00	($1,316,061.00)	100.00%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - Ric	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0131000.0000.000	Student Tuition Out of Distric	($5,000.00)	($275.00)	($275.00)	($4,725.00)	$0.00	($4,725.00)	94.50%
100.000.0132000.0000.000	Tuition from Other LEAs for Re	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0151000.0000.000	Interest on Investments	($50,000.00)	($184,253.07)	($184,253.07)	$134,253.07	$0.00	$134,253.07	-268.51%
100.000.0151001.0000.000	Interest - Lexington	$0.00	($1,671.10)	($1,671.10)	$1,671.10	$0.00	$1,671.10	0.00%
100.000.0151002.0000.000	Interest - Richland County	$0.00	($11.51)	($11.51)	$11.51	$0.00	$11.51	0.00%
100.000.0174000.0000.000	Student Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0190000.0000.000	Other Revenues from Local Sour	$0.00	($60.00)	($60.00)	$60.00	$0.00	$60.00	0.00%
100.000.0191000.0000.000	Rentals	($120,000.00)	($8,790.00)	($8,790.00)	($111,210.00)	$0.00	($111,210.00)	92.68%
100.000.0192000.0000.000	Private Donations	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0193000.0000.000	Medicaid	($150,000.00)	($51,606.93)	($51,606.93)	($98,393.07)	$0.00	($98,393.07)	65.60%
100.000.0195000.0000.000	Refund of Prior Year	($45,000.00)	$0.00	$0.00	($45,000.00)	$0.00	($45,000.00)	100.00%
100.000.0196000.0000.000	Printing Revenue	$0.00	($3,410.45)	($3,410.45)	$3,410.45	$0.00	$3,410.45	0.00%
100.000.0199200.0000.000	E-Rate Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199300.0000.000	Insurance Proceeds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199400.0000.000	Receipt of Legal Settlements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199900.0000.000	Other Local Revenue	($240,000.00)	($15,047.38)	($15,047.38)	($224,952.62)	$0.00	($224,952.62)	93.73%
100.000.0199901.0000.000	Other Local Revenue - Lexingto	$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%
100.000.0199990.0000.000	Operational Balance	$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%
100.000.0310300.0000.000	STATE AID TO CLASSROOMS	($68,249,445.00)	($11,351,090.26)	($11,351,090.26)	($56,898,354.74)	$0.00	($56,898,354.74)	83.37%
100.000.0313100.0000.000	SP Contracts	$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%
100.000.0316000.0000.000	School Bus Driver Salary	($1,418,222.00)	$0.00	$0.00	($1,418,222.00)	$0.00	($1,418,222.00)	100.00%
100.000.0316100.0000.000	EAA Bus Driver Salary and Frin	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bu	($64,500.00)	($59,654.87)	($59,654.87)	($4,845.13)	$0.00	($4,845.13)	7.51%
100.000.0318000.0000.000	State Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0318100.0000.000	Retiree Health Insurance	($6,179,835.00)	($908,498.24)	($908,498.24)	($5,271,336.76)	$0.00	($5,271,336.76)	85.30%
100.000.0318600.0000.000	State Aid to Classroom - Teach	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0319900.0000.000	State Other Scources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331100.0000.000	EFA - Kindergarten	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

Board Report Revenue

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0335300.0000.000	EFA - DUAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0337500.0000.000	EFA Education Foundation Suppl	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0339200.0000.000	EFA - NBC Excess EFA Formula	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0381000.0000.000	Local Property Tax Relief (Tie	($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 (Tie	$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	$0.00	($1,758,200.00)	$0.00	($1,758,200.00)	100.00%
100.000.0382002.0000.000	Homestead Exemption (Tier 2) -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	($33,956,870.00)	$0.00	$0.00	($33,956,870.00)	$0.00	($33,956,870.00)	100.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	($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 - Rich	($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. Reimbursem	($296,231.00)	$0.00	$0.00	($296,231.00)	$0.00	($296,231.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursem	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	($211,525.00)	($47,302.24)	($47,302.24)	($164,222.76)	$0.00	($164,222.76)	77.64%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	($64,704.00)	($21,536.32)	($21,536.32)	($43,167.68)	$0.00	($43,167.68)	66.72%
100.000.0390000.0000.000	Other State Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0399000.0000.000	Revenue from Other State Sourc	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0399200.0000.000	State Forest Commission Revenu	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	($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 Agenc	$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%
100.000.0500000.0000.000	Other Sources	$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%
100.000.0521000.0000.000	Transfer from General Fund	$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%
100.000.0523000.0000.000	Transfer from EIA	($11,849,288.00)	($2,000,977.30)	($2,000,977.30)	($9,848,310.70)	$0.00	($9,848,310.70)	83.11%
100.000.0525000.0000.000	Transfer from Building Fund	$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%
100.000.0528000.0000.000	Transfer of Indirect Cost	($100,000.00)	$0.00	$0.00	($100,000.00)	$0.00	($100,000.00)	100.00%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	($1,854.00)	($1,854.00)	$1,854.00	$0.00	$1,854.00	0.00%
	FUND: General Fund - 100	($212,481,590.00)	($18,104,852.74)	($18,104,852.74)	($194,376,737.26)	$0.00	($194,376,737.26)	91.48%
	Grand Total:	($212,481,590.00)	($18,104,852.74)	($18,104,852.74)	($194,376,737.26)	$0.00	($194,376,737.26)	91.48%

End of Report

Board Report Expenditures

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.111.1000000.0000.000	Salaries	$4,924,704.00	$203,117.72	$203,117.72	$4,721,586.28	$4,667,182.26	$54,404.02	1.10%
100.111.2000000.0000.000	Employee Benefits	$2,414,734.00	$98,197.93	$98,197.93	$2,316,536.07	$303,229.14	$2,013,306.93	83.38%
100.111.3000000.0000.000	Purchased Services	$55,640.00	$540.52	$540.52	$55,099.48	$0.00	$55,099.48	99.03%
100.111.4000000.0000.000	Supplies and Materials	$43,614.00	$21,346.46	$21,346.46	$22,267.54	($5,161.29)	$27,428.83	62.89%
	FUNCTION: Kindergarten Programs - 111	$7,438,692.00	$323,202.63	$323,202.63	$7,115,489.37	$4,965,250.11	$2,150,239.26	28.91%
100.112.1000000.0000.000	Salaries	$14,337,596.00	$610,163.81	$610,163.81	$13,727,432.19	$13,659,698.37	$67,733.82	0.47%
100.112.2000000.0000.000	Employee Benefits	$6,497,026.00	$269,977.43	$269,977.43	$6,227,048.57	$838,476.35	$5,388,572.22	82.94%
100.112.3000000.0000.000	Purchased Services	$136,263.00	$2,123.44	$2,123.44	$134,139.56	$250.00	$133,889.56	98.26%
100.112.4000000.0000.000	Supplies and Materials	$213,252.50	$84,851.37	$84,851.37	$128,401.13	($21,164.68)	$149,565.81	70.14%
100.112.6000000.0000.000	Other Objects	$799.50	$799.50	$799.50	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Primary Programs - 112	$21,184,937.00	$967,915.55	$967,915.55	$20,217,021.45	$14,477,260.04	$5,739,761.41	27.09%
100.113.1000000.0000.000	Salaries	$24,719,297.00	$1,006,765.17	$1,006,765.17	$23,712,531.83	$23,150,425.13	$562,106.70	2.27%
100.113.2000000.0000.000	Employee Benefits	$10,345,990.00	$441,686.20	$441,686.20	$9,904,303.80	$1,385,939.41	$8,518,364.39	82.33%
100.113.3000000.0000.000	Purchased Services	$182,151.00	$664.75	$664.75	$181,486.25	$741.30	$180,744.95	99.23%
100.113.4000000.0000.000	Supplies and Materials	$393,517.50	$87,370.19	$87,370.19	$306,147.31	($1,349.73)	$307,497.04	78.14%
100.113.6000000.0000.000	Other Objects	$799.50	$799.50	$799.50	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Elementary Programs - 113	$35,641,755.00	$1,537,285.81	$1,537,285.81	$34,104,469.19	$24,535,756.11	$9,568,713.08	26.85%
100.114.1000000.0000.000	Salaries	$19,688,552.00	$845,338.44	$845,338.44	$18,843,213.56	$18,382,673.36	$460,540.20	2.34%
100.114.2000000.0000.000	Employee Benefits	$7,986,576.00	$349,996.12	$349,996.12	$7,636,579.88	$1,082,578.66	$6,554,001.22	82.06%
100.114.3000000.0000.000	Purchased Services	$285,312.00	$856.72	$856.72	$284,455.28	$38,985.09	$245,470.19	86.04%
100.114.4000000.0000.000	Supplies and Materials	$551,066.00	$171,583.72	$171,583.72	$379,482.28	$20,707.11	$358,775.17	65.11%
100.114.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$0.00	$110.00	($110.00)	0.00%
	FUNCTION: High School Programs - 114	$28,511,506.00	$1,367,775.00	$1,367,775.00	$27,143,731.00	$19,525,054.22	$7,618,676.78	26.72%
100.115.1000000.0000.000	Salaries	$2,903,401.00	$173,700.16	$173,700.16	$2,729,700.84	$2,719,778.32	$9,922.52	0.34%
100.115.2000000.0000.000	Employee Benefits	$1,252,695.00	$76,333.10	$76,333.10	$1,176,361.90	$158,719.52	$1,017,642.38	81.24%
100.115.3000000.0000.000	Purchased Services	$28,888.00	$1,091.31	$1,091.31	$27,796.69	$8,304.30	$19,492.39	67.48%
100.115.4000000.0000.000	Supplies and Materials	$93,750.00	$15,556.54	$15,556.54	$78,193.46	$11,604.05	$66,589.41	71.03%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	$4,278,734.00	$266,681.11	$266,681.11	$4,012,052.89	$2,898,406.19	$1,113,646.70	26.03%
100.118.1000000.0000.000	Salaries	$307,492.00	$15,110.91	$15,110.91	$292,381.09	$347,550.81	($55,169.72)	-17.94%
100.118.2000000.0000.000	Employee Benefits	$173,602.00	$7,628.64	$7,628.64	$165,973.36	$24,998.76	$140,974.60	81.21%
100.118.3000000.0000.000	Purchased Services	$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	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
	FUNCTION: Montessori Programs - 118	$483,407.00	$22,739.55	$22,739.55	$460,667.45	$372,549.57	$88,117.88	18.23%
100.121.1000000.0000.000	Salaries	$2,112,449.00	$102,905.37	$102,905.37	$2,009,543.63	$2,390,254.79	($380,711.16)	-18.02%
100.121.2000000.0000.000	Employee Benefits	$912,496.00	$43,841.77	$43,841.77	$868,654.23	$142,026.63	$726,627.60	79.63%
100.121.3000000.0000.000	Purchased Services	$125,000.00	$0.00	$0.00	$125,000.00	$0.00	$125,000.00	100.00%
100.121.4000000.0000.000	Supplies and Materials	$1,937.00	$12,615.62	$12,615.62	($10,678.62)	$39,266.61	($49,945.23)	-2578.48%
	FUNCTION: Educable Mentally Handicapped - 121	$3,151,882.00	$159,362.76	$159,362.76	$2,992,519.24	$2,571,548.03	$420,971.21	13.36%
100.122.1000000.0000.000	Salaries	$465,214.00	$20,023.99	$20,023.99	$445,190.01	$460,551.59	($15,361.58)	-3.30%
100.122.2000000.0000.000	Employee Benefits	$188,970.00	$8,840.32	$8,840.32	$180,129.68	$26,522.10	$153,607.58	81.29%
100.122.3000000.0000.000	Purchased Services	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
100.122.4000000.0000.000	Supplies and Materials	$1,998.00	$984.30	$984.30	$1,013.70	($525.38)	$1,539.08	77.03%
	FUNCTION: Trainable Mentally Handicapped - 122	$656,932.00	$29,848.61	$29,848.61	$627,083.39	$486,548.31	$140,535.08	21.39%

Board Report Expenditures

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.123.3000000.0000.000	Purchased Services	$150.00	$0.00	$0.00	$150.00	$0.00	$150.00	100.00%
100.123.4000000.0000.000	Supplies and Materials	$2,200.00	$0.00	$0.00	$2,200.00	$159.00	$2,041.00	92.77%
	FUNCTION: Orthopedically Handicapped - 123	$2,350.00	$0.00	$0.00	$2,350.00	$159.00	$2,191.00	93.23%
100.124.1000000.0000.000	Salaries	$74,242.00	$2,722.58	$2,722.58	$71,519.42	$62,619.42	$8,900.00	11.99%
100.124.2000000.0000.000	Employee Benefits	$30,335.00	$1,070.67	$1,070.67	$29,264.33	$3,212.01	$26,052.32	85.88%
100.124.4000000.0000.000	Supplies and Materials	$2,020.00	$0.00	$0.00	$2,020.00	$0.00	$2,020.00	100.00%
	FUNCTION: Visually Handicapped - 124	$106,597.00	$3,793.25	$3,793.25	$102,803.75	$65,831.43	$36,972.32	34.68%
100.125.1000000.0000.000	Salaries	$264,827.00	$10,363.64	$10,363.64	$254,463.36	$238,363.35	$16,100.01	6.08%
100.125.2000000.0000.000	Employee Benefits	$111,139.00	$4,548.17	$4,548.17	$106,590.83	$13,644.51	$92,946.32	83.63%
100.125.3000000.0000.000	Purchased Services	$68,500.00	$0.00	$0.00	$68,500.00	$57,311.00	$11,189.00	16.33%
100.125.4000000.0000.000	Supplies and Materials	$4,037.00	$83.48	$83.48	$3,953.52	$95.82	$3,857.70	95.56%
	FUNCTION: Hearing Handicapped - 125	$448,503.00	$14,995.29	$14,995.29	$433,507.71	$309,414.68	$124,093.03	27.67%
100.126.1000000.0000.000	Salaries	$1,773,716.00	$80,533.91	$80,533.91	$1,693,182.09	$1,862,568.99	($169,386.90)	-9.55%
100.126.2000000.0000.000	Employee Benefits	$744,068.00	$32,931.70	$32,931.70	$711,136.30	$110,535.85	$600,600.45	80.72%
100.126.3000000.0000.000	Purchased Services	$431,815.00	$0.00	$0.00	$431,815.00	$0.00	$431,815.00	100.00%
100.126.4000000.0000.000	Supplies and Materials	$90,395.00	$16,878.30	$16,878.30	$73,516.70	$8,240.89	$65,275.81	72.21%
	FUNCTION: Speech Handicapped - 126	$3,039,994.00	$130,343.91	$130,343.91	$2,909,650.09	$1,981,345.73	$928,304.36	30.54%
100.127.1000000.0000.000	Salaries	$4,130,498.00	$174,071.86	$174,071.86	$3,956,426.14	$3,894,561.65	$61,864.49	1.50%
100.127.2000000.0000.000	Employee Benefits	$1,707,325.00	$76,191.10	$76,191.10	$1,631,133.90	$237,673.34	$1,393,460.56	81.62%
100.127.3000000.0000.000	Purchased Services	$48,790.00	$0.00	$0.00	$48,790.00	$0.00	$48,790.00	100.00%
100.127.4000000.0000.000	Supplies and Materials	$117,354.00	$28,582.59	$28,582.59	$88,771.41	$26,374.01	$62,397.40	53.17%
	FUNCTION: Learning Disabilities - 127	$6,003,967.00	$278,845.55	$278,845.55	$5,725,121.45	$4,158,609.00	$1,566,512.45	26.09%
100.128.1000000.0000.000	Salaries	$627,308.00	$18,304.33	$18,304.33	$609,003.67	$420,999.60	$188,004.07	29.97%
100.128.2000000.0000.000	Employee Benefits	$300,165.00	$8,260.07	$8,260.07	$291,904.93	$24,780.21	$267,124.72	88.99%
100.128.3000000.0000.000	Purchased Services	$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	$3,951.00	$909.64	$909.64	$3,041.36	($907.92)	$3,949.28	99.96%
	FUNCTION: Emotionally Handicapped - 128	$937,924.00	$27,474.04	$27,474.04	$910,449.96	$444,871.89	$465,578.07	49.64%
100.129.1000000.0000.000	Salaries	$644,741.00	$44,615.31	$44,615.31	$600,125.69	$698,865.54	($98,739.85)	-15.31%
100.129.2000000.0000.000	Employee Benefits	$300,081.00	$20,179.84	$20,179.84	$279,901.16	$42,363.00	$237,538.16	79.16%
100.129.3000000.0000.000	Purchased Services	$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	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	$953,240.00	$64,795.15	$64,795.15	$888,444.85	$741,228.54	$147,216.31	15.44%
100.135.1000000.0000.000	Salaries	$2,500.00	$0.00	$0.00	$2,500.00	$0.00	$2,500.00	100.00%
100.135.2000000.0000.000	Employee Benefits	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
100.135.4000000.0000.000	Supplies and Materials	$100.00	$0.00	$0.00	$100.00	$0.00	$100.00	100.00%
	FUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135	$2,800.00	$0.00	$0.00	$2,800.00	$0.00	$2,800.00	100.00%
100.136.1000000.0000.000	Salaries	$7,940.00	$186.25	$186.25	$7,753.75	$4,283.75	$3,470.00	43.70%
100.136.2000000.0000.000	Employee Benefits	$2,536.00	$49.05	$49.05	$2,486.95	$270.90	$2,216.05	87.38%
100.136.3000000.0000.000	Purchased Services	$750.00	$611.30	$611.30	$138.70	$0.00	$138.70	18.49%
100.136.4000000.0000.000	Supplies and Materials	$400.00	$0.00	$0.00	$400.00	$0.00	$400.00	100.00%
	FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136	$11,626.00	$846.60	$846.60	$10,779.40	$4,554.65	$6,224.75	53.54%
100.137.1000000.0000.000	Salaries	$1,118,233.00	$46,345.84	$46,345.84	$1,071,887.16	$1,084,911.50	($13,024.34)	-1.16%

Board Report Expenditures

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.137.2000000.0000.000	Employee Benefits	$526,651.00	$21,568.82	$21,568.82	$505,082.18	$67,602.66	$437,479.52	83.07%
100.137.3000000.0000.000	Purchased Services	$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	$0.00	$540.00	$0.00	$540.00	100.00%
	FUNCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137	$1,675,898.00	$67,914.66	$67,914.66	$1,607,983.34	$1,152,514.16	$455,469.18	27.18%
100.138.1000000.0000.000	Salaries	$2,390.00	$99.58	$99.58	$2,290.42	$2,290.34	$0.08	0.00%
100.138.2000000.0000.000	Employee Benefits	$1,036.00	$42.05	$42.05	$993.95	$126.15	$867.80	83.76%
	FUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	$3,426.00	$141.63	$141.63	$3,284.37	$2,416.49	$867.88	25.33%
100.139.1000000.0000.000	Salaries	$1,145,599.00	$45,201.80	$45,201.80	$1,100,397.20	$981,928.58	$118,468.62	10.34%
100.139.2000000.0000.000	Employee Benefits	$524,703.00	$20,866.90	$20,866.90	$503,836.10	$66,499.05	$437,337.05	83.35%
100.139.3000000.0000.000	Purchased Services	$22,858.00	$24.20	$24.20	$22,833.80	$0.00	$22,833.80	99.89%
100.139.4000000.0000.000	Supplies and Materials	$25,251.00	$5,710.35	$5,710.35	$19,540.65	$5,266.05	$14,274.60	56.53%
100.139.6000000.0000.000	Other Objects	$3,500.00	$50.00	$50.00	$3,450.00	$0.00	$3,450.00	98.57%
	FUNCTION: Early Childhood Programs - 139	$1,721,911.00	$71,853.25	$71,853.25	$1,650,057.75	$1,053,693.68	$596,364.07	34.63%
100.141.1000000.0000.000	Salaries	$1,114,330.00	$43,848.32	$43,848.32	$1,070,481.68	$1,008,511.47	$61,970.21	5.56%
100.141.2000000.0000.000	Employee Benefits	$494,745.00	$18,946.45	$18,946.45	$475,798.55	$56,840.44	$418,958.11	84.68%
100.141.3000000.0000.000	Purchased Services	$6,650.00	$0.00	$0.00	$6,650.00	$0.00	$6,650.00	100.00%
100.141.4000000.0000.000	Supplies and Materials	$12,356.00	$0.00	$0.00	$12,356.00	$25.00	$12,331.00	99.80%
100.141.6000000.0000.000	Other Objects	$369.00	$0.00	$0.00	$369.00	$0.00	$369.00	100.00%
	FUNCTION: Gifted and Talented Academic - 141	$1,628,450.00	$62,794.77	$62,794.77	$1,565,655.23	$1,065,376.91	$500,278.32	30.72%
100.143.1000000.0000.000	Salaries	$254,537.00	$8,271.49	$8,271.49	$246,265.51	$190,244.41	$56,021.10	22.01%
100.143.2000000.0000.000	Employee Benefits	$110,435.00	$3,408.21	$3,408.21	$107,026.79	$10,224.63	$96,802.16	87.66%
100.143.3000000.0000.000	Purchased Services	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
100.143.4000000.0000.000	Supplies and Materials	$250.00	$0.00	$0.00	$250.00	$0.00	$250.00	100.00%
	FUNCTION: Advanced Placement - 143	$365,972.00	$11,679.70	$11,679.70	$354,292.30	$200,469.04	$153,823.26	42.03%
100.144.3000000.0000.000	Purchased Services	$10,000.00	$0.00	$0.00	$10,000.00	$0.00	$10,000.00	100.00%
100.144.4000000.0000.000	Supplies and Materials	$38,350.00	$534.99	$534.99	$37,815.01	$0.00	$37,815.01	98.60%
100.144.6000000.0000.000	Other Objects	$11,650.00	$11,650.00	$11,650.00	$0.00	$0.00	$0.00	0.00%
	FUNCTION: International Baccalaureate - 144	$60,000.00	$12,184.99	$12,184.99	$47,815.01	$0.00	$47,815.01	79.69%
100.145.1000000.0000.000	Salaries	$71,289.00	$160.00	$160.00	$71,129.00	$0.00	$71,129.00	99.78%
100.145.2000000.0000.000	Employee Benefits	$22,189.00	$51.02	$51.02	$22,137.98	$0.00	$22,137.98	99.77%
100.145.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$0.00	$6,000.00	$0.00	$6,000.00	100.00%
	FUNCTION: Homebound - 145	$99,478.00	$211.02	$211.02	$99,266.98	$0.00	$99,266.98	99.79%
100.147.1000000.0000.000	Salaries	$100,000.00	$0.00	$0.00	$100,000.00	$0.00	$100,000.00	100.00%
100.147.2000000.0000.000	Employee Benefits	$50,000.00	$0.00	$0.00	$50,000.00	$0.00	$50,000.00	100.00%
	FUNCTION: Full Day 4K - 147	$150,000.00	$0.00	$0.00	$150,000.00	$0.00	$150,000.00	100.00%
100.148.1000000.0000.000	Salaries	$180,876.00	$6,645.56	$6,645.56	$174,230.44	$134,650.01	$39,580.43	21.88%
100.148.2000000.0000.000	Employee Benefits	$72,884.00	$2,753.37	$2,753.37	$70,130.63	$7,424.61	$62,706.02	86.04%
100.148.3000000.0000.000	Purchased Services	$7,000.00	$0.00	$0.00	$7,000.00	$110.20	$6,889.80	98.43%
100.148.4000000.0000.000	Supplies and Materials	$2,875.00	$564.00	$564.00	$2,311.00	($564.00)	$2,875.00	100.00%
	FUNCTION: Gifted and Talented Artistic - 148	$263,635.00	$9,962.93	$9,962.93	$253,672.07	$141,620.82	$112,051.25	42.50%
100.149.1000000.0000.000	Salaries	$634,290.00	$64,665.88	$64,665.88	$569,624.12	$544,395.44	$25,228.68	3.98%
100.149.2000000.0000.000	Employee Benefits	$308,789.00	$21,391.48	$21,391.48	$287,397.52	$39,951.09	$247,446.43	80.13%

Board Report Expenditures

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.149.3000000.0000.000	Purchased Services	$2,000,000.00	$0.00	$0.00	$2,000,000.00	$0.00	$2,000,000.00	100.00%
100.149.4000000.0000.000	Supplies and Materials	$3,500.00	$0.00	$0.00	$3,500.00	$0.00	$3,500.00	100.00%
	FUNCTION: Other Special Programs - 149	$2,946,579.00	$86,057.36	$86,057.36	$2,860,521.64	$584,346.53	$2,276,175.11	77.25%
100.161.1000000.0000.000	Salaries	$754,446.00	$31,099.51	$31,099.51	$723,346.49	$717,292.54	$6,053.95	0.80%
100.161.2000000.0000.000	Employee Benefits	$424,222.00	$14,245.08	$14,245.08	$409,976.92	$47,309.49	$362,667.43	85.49%
100.161.3000000.0000.000	Purchased Services	$4,250.00	$0.00	$0.00	$4,250.00	$0.00	$4,250.00	100.00%
100.161.4000000.0000.000	Supplies and Materials	$30,639.00	$2,201.68	$2,201.68	$28,437.32	($218.33)	$28,655.65	93.53%
	FUNCTION: Other Exceptional Programs - 161	$1,213,557.00	$47,546.27	$47,546.27	$1,166,010.73	$764,383.70	$401,627.03	33.10%
100.172.1000000.0000.000	Salaries	$16,230.00	$0.00	$0.00	$16,230.00	$0.00	$16,230.00	100.00%
100.172.2000000.0000.000	Employee Benefits	$3,046.00	$0.00	$0.00	$3,046.00	$0.00	$3,046.00	100.00%
	FUNCTION: Elementary Summer School - 172	$19,276.00	$0.00	$0.00	$19,276.00	$0.00	$19,276.00	100.00%
100.173.1000000.0000.000	Salaries	$126,450.00	$43,880.00	$43,880.00	$82,570.00	$0.00	$82,570.00	65.30%
100.173.2000000.0000.000	Employee Benefits	$32,436.00	$13,997.26	$13,997.26	$18,438.74	$0.00	$18,438.74	56.85%
	FUNCTION: High School Summer School - 173	$158,886.00	$57,877.26	$57,877.26	$101,008.74	$0.00	$101,008.74	63.57%
100.175.1000000.0000.000	Salaries	$995.00	$0.00	$0.00	$995.00	$0.00	$995.00	100.00%
100.175.2000000.0000.000	Employee Benefits	$324.00	$0.00	$0.00	$324.00	$0.00	$324.00	100.00%
	FUNCTION: Instructional Programs Beyond Regular School Day - 175	$1,319.00	$0.00	$0.00	$1,319.00	$0.00	$1,319.00	100.00%
100.181.1000000.0000.000	Salaries	$116,542.00	$5,604.40	$5,604.40	$110,937.60	$91,287.55	$19,650.05	16.86%
100.181.2000000.0000.000	Employee Benefits	$54,437.00	$1,375.28	$1,375.28	$53,061.72	$5,741.14	$47,320.58	86.93%
100.181.3000000.0000.000	Purchased Services	$2,650.00	$0.00	$0.00	$2,650.00	$0.00	$2,650.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
100.181.5000000.0000.000	Capital Outlay	$440.00	$0.00	$0.00	$440.00	$0.00	$440.00	100.00%
	FUNCTION: Adult Basic Education Programs - 181	$174,819.00	$6,979.68	$6,979.68	$167,839.32	$97,028.69	$70,810.63	40.51%
100.182.1000000.0000.000	Salaries	$7,500.00	$0.00	$0.00	$7,500.00	$0.00	$7,500.00	100.00%
100.182.2000000.0000.000	Employee Benefits	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
100.182.4000000.0000.000	Supplies and Materials	$3,974.00	$0.00	$0.00	$3,974.00	$0.00	$3,974.00	100.00%
	FUNCTION: Adult Secondary Education Programs - 182	$12,224.00	$0.00	$0.00	$12,224.00	$0.00	$12,224.00	100.00%
100.188.1000000.0000.000	Salaries	$24,357.00	$7,159.68	$7,159.68	$17,197.32	$54,399.36	($37,202.04)	-152.74%
100.188.2000000.0000.000	Employee Benefits	$24,538.00	$2,753.59	$2,753.59	$21,784.41	$4,560.38	$17,224.03	70.19%
100.188.4000000.0000.000	Supplies and Materials	$284.00	$23.88	$23.88	$260.12	$0.00	$260.12	91.59%
	FUNCTION: Parenting/Family Literacy - 188	$49,179.00	$9,937.15	$9,937.15	$39,241.85	$58,959.74	($19,717.89)	-40.09%
100.190.1000000.0000.000	Salaries	$719,270.00	$32,626.06	$32,626.06	$686,643.94	$572,435.64	$114,208.30	15.88%
100.190.2000000.0000.000	Employee Benefits	$249,543.00	$10,360.06	$10,360.06	$239,182.94	$26,447.14	$212,735.80	85.25%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$0.00	$20,800.00	$0.00	$20,800.00	100.00%
	FUNCTION: Instructional Pupil Activity - 190	$989,613.00	$42,986.12	$42,986.12	$946,626.88	$598,882.78	$347,744.10	35.14%
100.211.1000000.0000.000	Salaries	$1,227,802.00	$104,130.27	$104,130.27	$1,123,671.73	$1,225,811.54	($102,139.81)	-8.32%
100.211.2000000.0000.000	Employee Benefits	$629,449.00	$46,151.88	$46,151.88	$583,297.12	$83,894.58	$499,402.54	79.34%
100.211.3000000.0000.000	Purchased Services	$75,000.00	$0.00	$0.00	$75,000.00	$0.00	$75,000.00	100.00%
100.211.4000000.0000.000	Supplies and Materials	$26,110.00	$252.74	$252.74	$25,857.26	($252.74)	$26,110.00	100.00%
	FUNCTION: Attendance and Social Work Services - 211	$1,958,361.00	$150,534.89	$150,534.89	$1,807,826.11	$1,309,453.38	$498,372.73	25.45%
100.212.1000000.0000.000	Salaries	$3,833,594.00	$289,919.03	$289,919.03	$3,543,674.97	$3,321,430.64	$222,244.33	5.80%

Board Report Expenditures

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.212.2000000.0000.000	Employee Benefits	$1,666,184.00	$125,642.82	$125,642.82	$1,540,541.18	$207,554.26	$1,332,986.92	80.00%
100.212.3000000.0000.000	Purchased Services	$3,500.00	$0.00	$0.00	$3,500.00	$0.00	$3,500.00	100.00%
100.212.4000000.0000.000	Supplies and Materials	$51,765.00	$6,047.75	$6,047.75	$45,717.25	($2,253.47)	$47,970.72	92.67%
	FUNCTION: Guidance Services - 212	$5,555,043.00	$421,609.60	$421,609.60	$5,133,433.40	$3,526,731.43	$1,606,701.97	28.92%
100.213.1000000.0000.000	Salaries	$2,216,979.00	$97,286.01	$97,286.01	$2,119,692.99	$2,087,611.81	$32,081.18	1.45%
100.213.2000000.0000.000	Employee Benefits	$989,803.00	$43,862.65	$43,862.65	$945,940.35	$131,279.29	$814,661.06	82.31%
100.213.3000000.0000.000	Purchased Services	$155,532.00	$0.00	$0.00	$155,532.00	$260,000.00	($104,468.00)	-67.17%
100.213.4000000.0000.000	Supplies and Materials	$53,952.00	$6,535.37	$6,535.37	$47,416.63	($1,308.19)	$48,724.82	90.31%
100.213.6000000.0000.000	Other Objects	$125.00	$0.00	$0.00	$125.00	$0.00	$125.00	100.00%
	FUNCTION: Health Services - 213	$3,416,391.00	$147,684.03	$147,684.03	$3,268,706.97	$2,477,582.91	$791,124.06	23.16%
100.214.1000000.0000.000	Salaries	$1,315,832.00	$113,043.96	$113,043.96	$1,202,788.04	$1,243,740.54	($40,952.50)	-3.11%
100.214.2000000.0000.000	Employee Benefits	$551,780.00	$47,645.26	$47,645.26	$504,134.74	$72,663.83	$431,470.91	78.20%
100.214.3000000.0000.000	Purchased Services	$102,374.00	$0.00	$0.00	$102,374.00	$0.00	$102,374.00	100.00%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$0.00	$5,850.00	$3,250.00	$2,600.00	44.44%
	FUNCTION: Psychological Services - 214	$1,975,836.00	$160,689.22	$160,689.22	$1,815,146.78	$1,319,654.37	$495,492.41	25.08%
100.217.1000000.0000.000	Salaries	$105,935.00	$15,827.82	$15,827.82	$90,107.18	$76,574.67	$13,532.51	12.77%
100.217.2000000.0000.000	Employee Benefits	$35,863.00	$7,060.19	$7,060.19	$28,802.81	$5,515.59	$23,287.22	64.93%
	FUNCTION: Career Specialist Services - 217	$141,798.00	$22,888.01	$22,888.01	$118,909.99	$82,090.26	$36,819.73	25.97%
100.221.1000000.0000.000	Salaries	$1,982,148.00	$258,006.34	$258,006.34	$1,724,141.66	$2,059,720.66	($335,579.00)	-16.93%
100.221.2000000.0000.000	Employee Benefits	$762,239.00	$102,078.11	$102,078.11	$660,160.89	$120,118.24	$540,042.65	70.85%
100.221.3000000.0000.000	Purchased Services	$615,100.00	$135,482.73	$135,482.73	$479,617.27	$109,075.79	$370,541.48	60.24%
100.221.4000000.0000.000	Supplies and Materials	$53,115.00	$9,062.41	$9,062.41	$44,052.59	($925.82)	$44,978.41	84.68%
100.221.6000000.0000.000	Other Objects	$31,930.00	$234.00	$234.00	$31,696.00	($109.00)	$31,805.00	99.61%
	FUNCTION: Improvement of Instruction Curriculum Development - 221	$3,444,532.00	$504,863.59	$504,863.59	$2,939,668.41	$2,287,879.87	$651,788.54	18.92%
100.222.1000000.0000.000	Salaries	$1,987,961.00	$81,001.03	$81,001.03	$1,906,959.97	$1,817,736.68	$89,223.29	4.49%
100.222.2000000.0000.000	Employee Benefits	$971,380.00	$37,476.11	$37,476.11	$933,903.89	$111,138.52	$822,765.37	84.70%
100.222.4000000.0000.000	Supplies and Materials	$418,351.00	$35,177.91	$35,177.91	$383,173.09	$35,707.76	$347,465.33	83.06%
100.222.6000000.0000.000	Other Objects	$175.00	$0.00	$0.00	$175.00	$0.00	$175.00	100.00%
	FUNCTION: Library and Media Services - 222	$3,377,867.00	$153,655.05	$153,655.05	$3,224,211.95	$1,964,582.96	$1,259,628.99	37.29%
100.223.1000000.0000.000	Salaries	$1,040,915.00	$125,652.77	$125,652.77	$915,262.23	$764,404.32	$150,857.91	14.49%
100.223.2000000.0000.000	Employee Benefits	$411,172.00	$49,583.96	$49,583.96	$361,588.04	$43,941.99	$317,646.05	77.25%
100.223.3000000.0000.000	Purchased Services	$6,198.00	$0.00	$0.00	$6,198.00	$0.00	$6,198.00	100.00%
100.223.4000000.0000.000	Supplies and Materials	$4,096.00	$1,056.48	$1,056.48	$3,039.52	($108.81)	$3,148.33	76.86%
100.223.6000000.0000.000	Other Objects	$1,362.00	$0.00	$0.00	$1,362.00	$0.00	$1,362.00	100.00%
	FUNCTION: Supervision of Special Programs - 223	$1,463,743.00	$176,293.21	$176,293.21	$1,287,449.79	$808,237.50	$479,212.29	32.74%
100.224.3000000.0000.000	Purchased Services	$73,622.00	$7,385.48	$7,385.48	$66,236.52	$3,577.15	$62,659.37	85.11%
100.224.4000000.0000.000	Supplies and Materials	$12,342.00	$5,943.07	$5,943.07	$6,398.93	$17.33	$6,381.60	51.71%
100.224.6000000.0000.000	Other Objects	$350.00	$0.00	$0.00	$350.00	$0.00	$350.00	100.00%
	FUNCTION: Improvement of Instruction Inservice & Staff Train - 224	$86,314.00	$13,328.55	$13,328.55	$72,985.45	$3,594.48	$69,390.97	80.39%
100.231.1000000.0000.000	Salaries	$68,922.00	$9,846.00	$9,846.00	$59,076.00	$49,230.00	$9,846.00	14.29%
100.231.2000000.0000.000	Employee Benefits	$21,336.00	$3,141.64	$3,141.64	$18,194.36	$2,356.23	$15,838.13	74.23%
100.231.3000000.0000.000	Purchased Services	$387,450.00	$40,675.22	$40,675.22	$346,774.78	$54,500.00	$292,274.78	75.44%
100.231.6000000.0000.000	Other Objects	$550,000.00	$327,989.00	$327,989.00	$222,011.00	$281,220.00	($59,209.00)	-10.77%

Board Report Expenditures

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUNCTION: Board of Education - 231	$1,027,708.00	$381,651.86	$381,651.86	$646,056.14	$387,306.23	$258,749.91	25.18%
100.232.1000000.0000.000	Salaries	$295,419.00	$49,236.52	$49,236.52	$246,182.48	$250,382.48	($4,200.00)	-1.42%
100.232.2000000.0000.000	Employee Benefits	$108,081.00	$17,686.24	$17,686.24	$90,394.76	$13,655.22	$76,739.54	71.00%
100.232.3000000.0000.000	Purchased Services	$23,500.00	$3,609.44	$3,609.44	$19,890.56	$80,898.84	($61,008.28)	-259.61%
100.232.4000000.0000.000	Supplies and Materials	$9,723.00	$344.06	$344.06	$9,378.94	($344.06)	$9,723.00	100.00%
100.232.6000000.0000.000	Other Objects	$7,500.00	$1,427.84	$1,427.84	$6,072.16	$0.00	$6,072.16	80.96%
	FUNCTION: Office of Superintendent - 232	$444,223.00	$72,304.10	$72,304.10	$371,918.90	$344,592.48	$27,326.42	6.15%
100.233.1000000.0000.000	Salaries	$11,852,120.00	$1,538,276.57	$1,538,276.57	$10,313,843.43	$10,101,938.25	$211,905.18	1.79%
100.233.2000000.0000.000	Employee Benefits	$5,029,520.00	$645,422.37	$645,422.37	$4,384,097.63	$634,104.57	$3,749,993.06	74.56%
100.233.3000000.0000.000	Purchased Services	$212,611.11	$12,218.06	$12,218.06	$200,393.05	$9,298.49	$191,094.56	89.88%
100.233.4000000.0000.000	Supplies and Materials	$261,670.89	$99,875.28	$99,875.28	$161,795.61	$2,524.93	$159,270.68	60.87%
100.233.6000000.0000.000	Other Objects	$24,026.00	$1,921.03	$1,921.03	$22,104.97	$1,240.30	$20,864.67	86.84%
	FUNCTION: School Administration - 233	$17,379,948.00	$2,297,713.31	$2,297,713.31	$15,082,234.69	$10,749,106.54	$4,333,128.15	24.93%
100.251.1000000.0000.000	Salaries	$73,206.00	$1,727.62	$1,727.62	$71,478.38	$39,735.22	$31,743.16	43.36%
100.251.2000000.0000.000	Employee Benefits	$54,505.00	$1,043.23	$1,043.23	$53,461.77	$3,129.69	$50,332.08	92.34%
100.251.3000000.0000.000	Purchased Services	$326,600.00	$12,797.00	$12,797.00	$313,803.00	$204,420.00	$109,383.00	33.49%
100.251.4000000.0000.000	Supplies and Materials	$77,500.00	$0.00	$0.00	$77,500.00	$0.00	$77,500.00	100.00%
	FUNCTION: Student Transportation (Federal/District Mandated) - 251	$531,811.00	$15,567.85	$15,567.85	$516,243.15	$247,284.91	$268,958.24	50.57%
100.252.1000000.0000.000	Salaries	$971,162.00	$147,074.24	$147,074.24	$824,087.76	$789,388.23	$34,699.53	3.57%
100.252.2000000.0000.000	Employee Benefits	$450,617.00	$63,931.74	$63,931.74	$386,685.26	$52,127.87	$334,557.39	74.24%
100.252.3000000.0000.000	Purchased Services	$194,807.00	$5,145.54	$5,145.54	$189,661.46	$11,752.01	$177,909.45	91.33%
100.252.4000000.0000.000	Supplies and Materials	$53,655.00	$1,970.68	$1,970.68	$51,684.32	$714.52	$50,969.80	95.00%
100.252.5000000.0000.000	Capital Outlay	$12,964.00	$0.00	$0.00	$12,964.00	$0.00	$12,964.00	100.00%
100.252.6000000.0000.000	Other Objects	$7,500.00	$310.00	$310.00	$7,190.00	$0.00	$7,190.00	95.87%
	FUNCTION: Fiscal Services - 252	$1,690,705.00	$218,432.20	$218,432.20	$1,472,272.80	$853,982.63	$618,290.17	36.57%
100.253.1000000.0000.000	Salaries	$184,896.00	$0.00	$0.00	$184,896.00	$0.00	$184,896.00	100.00%
100.253.2000000.0000.000	Employee Benefits	$86,042.00	$0.00	$0.00	$86,042.00	$0.00	$86,042.00	100.00%
100.253.3000000.0000.000	Purchased Services	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
100.253.4000000.0000.000	Supplies and Materials	$15,000.00	$157.69	$157.69	$14,842.31	$294.00	$14,548.31	96.99%
	FUNCTION: Facilities Acquisition and Construction - 253	$300,938.00	$157.69	$157.69	$300,780.31	$294.00	$300,486.31	99.85%
100.254.1000000.0000.000	Salaries	$7,251,251.00	$1,130,586.55	$1,130,586.55	$6,120,664.45	$5,829,669.05	$290,995.40	4.01%
100.254.2000000.0000.000	Employee Benefits	$3,722,444.00	$574,593.80	$574,593.80	$3,147,850.20	$448,740.16	$2,699,110.04	72.51%
100.254.3000000.0000.000	Purchased Services	$5,261,973.00	$816,017.32	$816,017.32	$4,445,955.68	$2,311,851.57	$2,134,104.11	40.56%
100.254.4000000.0000.000	Supplies and Materials	$6,514,538.00	$342,098.12	$342,098.12	$6,172,439.88	$465,031.33	$5,707,408.55	87.61%
100.254.5000000.0000.000	Capital Outlay	$83,685.00	$0.00	$0.00	$83,685.00	$23,912.64	$59,772.36	71.43%
100.254.6000000.0000.000	Other Objects	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
	FUNCTION: Operation and Maintenance of Plant - 254	$22,834,391.00	$2,863,295.79	$2,863,295.79	$19,971,095.21	$9,079,204.75	$10,891,890.46	47.70%
100.255.1000000.0000.000	Salaries	$5,397,535.00	$322,977.84	$322,977.84	$5,074,557.16	$3,823,223.11	$1,251,334.05	23.18%
100.255.2000000.0000.000	Employee Benefits	$2,390,347.00	$140,208.86	$140,208.86	$2,250,138.14	$278,544.13	$1,971,594.01	82.48%
100.255.3000000.0000.000	Purchased Services	$180,000.00	$19,278.67	$19,278.67	$160,721.33	$76,886.95	$83,834.38	46.57%
100.255.4000000.0000.000	Supplies and Materials	$56,500.00	$9,814.77	$9,814.77	$46,685.23	($3,453.33)	$50,138.56	88.74%
100.255.6000000.0000.000	Other Objects	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
	FUNCTION: Student Transportation (State Mandated) - 255	$8,025,382.00	$492,280.14	$492,280.14	$7,533,101.86	$4,175,200.86	$3,357,901.00	41.84%

Board Report Expenditures

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.257.1000000.0000.000	Salaries	$331,152.00	$44,918.48	$44,918.48	$286,233.52	$224,592.24	$61,641.28	18.61%
100.257.2000000.0000.000	Employee Benefits	$108,476.00	$18,635.52	$18,635.52	$89,840.48	$13,976.64	$75,863.84	69.94%
100.257.3000000.0000.000	Purchased Services	$508,294.00	$43,108.09	$43,108.09	$465,185.91	$4,401.96	$460,783.95	90.65%
100.257.4000000.0000.000	Supplies and Materials	$44,911.00	$6,869.06	$6,869.06	$38,041.94	($3,110.11)	$41,152.05	91.63%
	FUNCTION: Internal Services - 257	$992,833.00	$113,531.15	$113,531.15	$879,301.85	$239,860.73	$639,441.12	64.41%
100.258.1000000.0000.000	Salaries	$216,253.00	$31,875.52	$31,875.52	$184,377.48	$174,045.44	$10,332.04	4.78%
100.258.2000000.0000.000	Employee Benefits	$90,293.00	$13,003.98	$13,003.98	$77,289.02	$15,177.60	$62,111.42	68.79%
100.258.3000000.0000.000	Purchased Services	$2,384,234.00	$763.52	$763.52	$2,383,470.48	$1,233,240.42	$1,150,230.06	48.24%
100.258.4000000.0000.000	Supplies and Materials	$25,000.00	$3,886.81	$3,886.81	$21,113.19	$8,112.79	$13,000.40	52.00%
100.258.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$413,861.27	($413,861.27)	0.00%
100.258.6000000.0000.000	Other Objects	$410.00	$0.00	$0.00	$410.00	$0.00	$410.00	100.00%
	FUNCTION: Security - 258	$2,716,190.00	$49,529.83	$49,529.83	$2,666,660.17	$1,844,437.52	$822,222.65	30.27%
100.262.1000000.0000.000	Salaries	$757,597.00	$127,801.74	$127,801.74	$629,795.26	$637,322.37	($7,527.11)	-0.99%
100.262.2000000.0000.000	Employee Benefits	$370,120.00	$52,259.37	$52,259.37	$317,860.63	$38,266.03	$279,594.60	75.54%
100.262.3000000.0000.000	Purchased Services	$25,000.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	100.00%
	FUNCTION: Planning - 262	$1,152,717.00	$180,061.11	$180,061.11	$972,655.89	$675,588.40	$297,067.49	25.77%
100.263.1000000.0000.000	Salaries	$412,349.00	$70,601.02	$70,601.02	$341,747.98	$376,197.92	($34,449.94)	-8.35%
100.263.2000000.0000.000	Employee Benefits	$188,907.00	$30,961.09	$30,961.09	$157,945.91	$24,386.83	$133,559.08	70.70%
100.263.3000000.0000.000	Purchased Services	$184,886.00	$57,191.85	$57,191.85	$127,694.15	($2,400.00)	$130,094.15	70.36%
100.263.4000000.0000.000	Supplies and Materials	$40,000.00	$20,332.51	$20,332.51	$19,667.49	($4,973.92)	$24,641.41	61.60%
100.263.6000000.0000.000	Other Objects	$12,000.00	($3,035.00)	($3,035.00)	$15,035.00	($465.00)	$15,500.00	129.17%
	FUNCTION: Information Services - 263	$838,142.00	$176,051.47	$176,051.47	$662,090.53	$392,745.83	$269,344.70	32.14%
100.264.1000000.0000.000	Salaries	$782,105.00	$133,009.04	$133,009.04	$649,095.96	$660,129.19	($11,033.23)	-1.41%
100.264.2000000.0000.000	Employee Benefits	$301,236.00	$56,552.31	$56,552.31	$244,683.69	$42,518.17	$202,165.52	67.11%
100.264.3000000.0000.000	Purchased Services	$34,700.00	$3,175.73	$3,175.73	$31,524.27	$21,190.30	$10,333.97	29.78%
100.264.4000000.0000.000	Supplies and Materials	$30,402.00	$2,439.34	$2,439.34	$27,962.66	$175.00	$27,787.66	91.40%
100.264.6000000.0000.000	Other Objects	$1,750.00	$0.00	$0.00	$1,750.00	$0.00	$1,750.00	100.00%
	FUNCTION: Staff Services - 264	$1,150,193.00	$195,176.42	$195,176.42	$955,016.58	$724,012.66	$231,003.92	20.08%
100.266.1000000.0000.000	Salaries	$1,723,291.00	$292,562.55	$292,562.55	$1,430,728.45	$1,397,095.25	$33,633.20	1.95%
100.266.2000000.0000.000	Employee Benefits	$714,750.00	$117,404.21	$117,404.21	$597,345.79	$86,536.08	$510,809.71	71.47%
100.266.3000000.0000.000	Purchased Services	$1,476,867.00	$488,509.80	$488,509.80	$988,357.20	$75,675.74	$912,681.46	61.80%
100.266.4000000.0000.000	Supplies and Materials	$25,000.00	$6,968.81	$6,968.81	$18,031.19	($2,038.74)	$20,069.93	80.28%
100.266.6000000.0000.000	Other Objects	$176.00	$0.00	$0.00	$176.00	$0.00	$176.00	100.00%
	FUNCTION: Technology and Data Processing Services - 266	$3,940,084.00	$905,445.37	$905,445.37	$3,034,638.63	$1,557,268.33	$1,477,370.30	37.50%
100.271.1000000.0000.000	Salaries	$2,076,449.00	$186,969.31	$186,969.31	$1,889,479.69	$1,483,177.99	$406,301.70	19.57%
100.271.2000000.0000.000	Employee Benefits	$633,048.00	$64,651.00	$64,651.00	$568,397.00	$82,875.10	$485,521.90	76.70%
100.271.3000000.0000.000	Purchased Services	$217,528.00	$145,638.17	$145,638.17	$71,889.83	$2,298.75	$69,591.08	31.99%
100.271.4000000.0000.000	Supplies and Materials	$21,600.00	$0.00	$0.00	$21,600.00	$0.00	$21,600.00	100.00%
100.271.6000000.0000.000	Other Objects	$390,000.00	$375,000.00	$375,000.00	$15,000.00	$0.00	$15,000.00	3.85%
	FUNCTION: Pupil Service Activities - 271	$3,338,625.00	$772,258.48	$772,258.48	$2,566,366.52	$1,568,351.84	$998,014.68	29.89%
100.390.3000000.0000.000	Purchased Services	$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	$0.00	$5,850.00	$0.00	$5,850.00	100.00%
	FUNCTION: Other Community Services - 390	$20,850.00	$0.00	$0.00	$20,850.00	$0.00	$20,850.00	100.00%

Board Report Expenditures

From Date: 7/1/2022 To Date: 8/31/2022

Fiscal Year: 2022-2023 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.412.7000000.0000.000	Transfers	$20,000.00	$6,983.27	$6,983.27	$13,016.73	$0.00	$13,016.73	65.08%
	FUNCTION: Payments to Other Governmental Units - 412	$20,000.00	$6,983.27	$6,983.27	$13,016.73	$0.00	$13,016.73	65.08%
100.425.7000000.0000.000	Transfers	$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	$0.00	$267,897.00	$0.00	$267,897.00	100.00%
	Grand Total:	$212,481,590.00	$16,176,017.79	$16,176,017.79	$196,305,572.21	$129,877,124.92	$66,428,447.29	31.26%

End of Report

EXHIBIT F

MEMORANDUM

To: Members of the Board of Trustees

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

From: Anna M. Miller
Chief Academic and Administration Officer

Date: October 19, 2022

Re: October 24, 2022 Board Meeting
Action Item: Approval of Textbook Adoption

Item: FY2022-2023 Textbook Adoption

Background: In accordance with Board Policy IJJ Textbook Selection and Adoption, textbook review committees, comprised of teachers, administrators, and parents reviewed texts from the approved list from the state department of education and are bringing the attached textbook recommendation for School District Five to you for your review.

Physical Education 1 Grade Level: 9th – 12th

Recommendation: The administration supports the approval of this textbook and recommends that the Board approve this FY2022-2023 textbook adoption.

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Physical Education 1 Grade level/Cluster: 9-12

Title: Fitness for Life: Seventh Edition Author: Charles Corbin

Publisher: Human Kinetics Copyright Date: 2022

Comments reflect both the results of the scale scoring and evidence indicated on the Instructional Appraisal Worksheet from all schools.

I. Content and Alignment (19 /20)

- The text is a new edition published in 2022 based on Healthy People 2030 goals and objectives.
- The text is aligned with state and national standards for physical education.
- The text not only addresses a broad range of content in physical education, but also exposes students to psychology, sociology, anatomy, and general science.
- Content in the text addresses global issues of all people groups and enhances knowledge on different cultures and community health programming, as well as sports and activities around the world.

II. Organization and Style (24 /25)

- The lexile level of the text is age appropriate. Terms that may be unfamiliar to students are highlighted and clearly defined within the text.
- Every chapter in the book utilizes content rich illustrations, charts, photographs, graphs, and figures that are useful in conveying the content in a meaningful way.
- Students are provided with the opportunity to conduct hands-on learning, and critical thinking questions are provided to address various layers of metacognition.
- The text strategically makes connections to prior knowledge and skills from previous content. The text provides pretests and post tests for formative assessment. The chapters fit nicely together and follow a logical progression building upon each other.
- As previously mentioned, each chapter affords students an opportunity to check for understanding before and after the chapter content. Students also have the opportunity to apply newly learned concepts in their own lives through the "Taking Charge" and "Self Management" sections.

III. Instructional Supports (19 /20)

- The text includes components of fitness, nutrition, and health. It remains relative through quotes and examples from actual teens. The book also provides visual demonstrations and examples of the exercises and content being covered.
- Included with the textbook are free online digital resources and textbook version to improve communication and access to material. The book consistently includes self assessments, discussion questions, charts, and quotes.
- Critical thinking questions are in abundance to access all levels of Bloom's Taxonomy. The SHAPE America Content Standards for Physical Education and the Fitness Education Framework and Benchmarks are nationally approved resources that direct learning for all students. The Fitness for Life Teacher Pack equips teachers with the ability to implement an evidence based, best practices fitness education program.
- The teacher edition and available digital resources provide ideas for integrating technology, take home activities for students that encourage the use of knowledge and skills outside of the classroom, as well as supplemental learning activities to reinforce concepts and skills. Teacher also has access to various handouts, manuals, and keys to assist in planning and implementation of learning activities.

IV. Technology (21 /25)

- The text includes a "Tech Trend" in every chapter along with Fun Fitness Facts and an accompanying ebook.
- The digital resources allow for nutrition journals and fitness journals to be updated as needed to reflect current trends and up to date information.
- Instructor ebook and support pack are included. Online courses are made available and web resources are cited throughout.
- Already mentioned, "Tech Trends", "Taking Action", and "Science in Action" are all innovative outlets to promote a high level of student engagement. The digital student resources are interactive in nature.
- The book contains self guided tasks towards the conclusion of every chapter and students have access to the interactive web textbook, HK Propel.

V. Monitoring Student Progress (22 /25)

- A plethora of assessments and instructional resources are provided such as: self assessments, pre assessments, post assessments, and self management resources. Teachers also have access to rubrics and scoring that can be customized to fit the assessment, but also provides assessment guidance.

Video demonstrations are provided as exemplars.

- Included are chapter reviews, extended response questions, discussion questions, project based learning, and test bank access to allow for customized learning objectives and expectations.
- As already documented, pre tests, post tests, and self evaluations are made available to students and the teacher to monitor progress. Teachers have the option to leverage HK Propel and give students immediate feedback on progress and learning.
- The adoption allows the teacher to choose what format and output for the assessment. The teacher can create unique tests using the resources available and the process can also be student driven.
- A variety of questions are made available for the teacher to utilize and build to suit the unique needs of the class based on the learning that has occurred or to align more with specific standards of learning.

Content Coordinator Name: Steven Puckett
Content Coordinator Signature:  Date: 10/18/22

Adopted 4/28/86; Revised 9/19/2017

EXHIBIT G



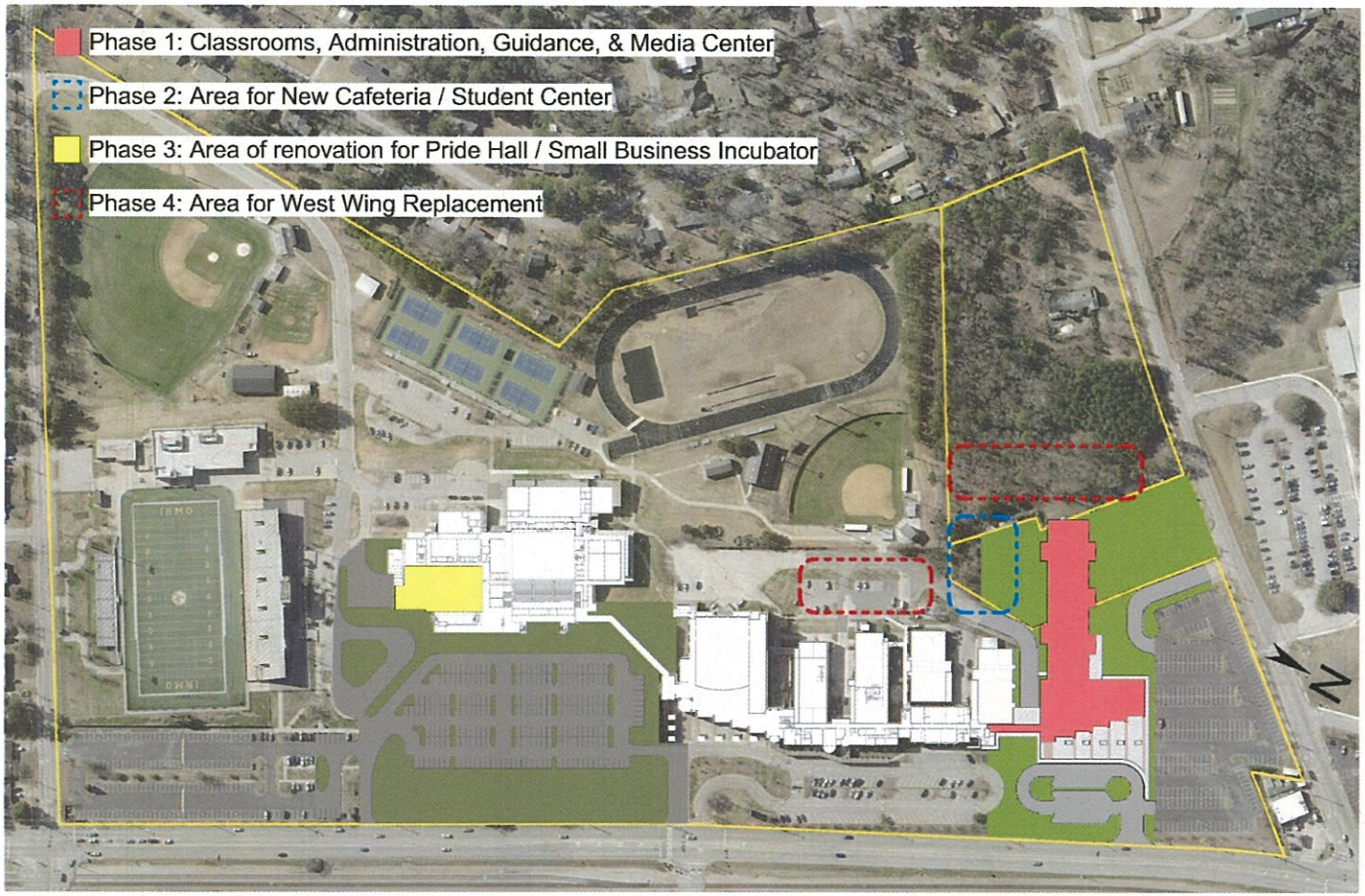
IRMO HIGH SCHOOL
EAST WING REPLACEMENT
PRELIMINARY DESIGN APPROVAL

OCTOBER 24, 2022

District Five of Lexington & Richland Counties

LS3P

PRELIMINARY PHASING SITE PLAN



PRELIMINARY CONCEPT FLOOR PLANS

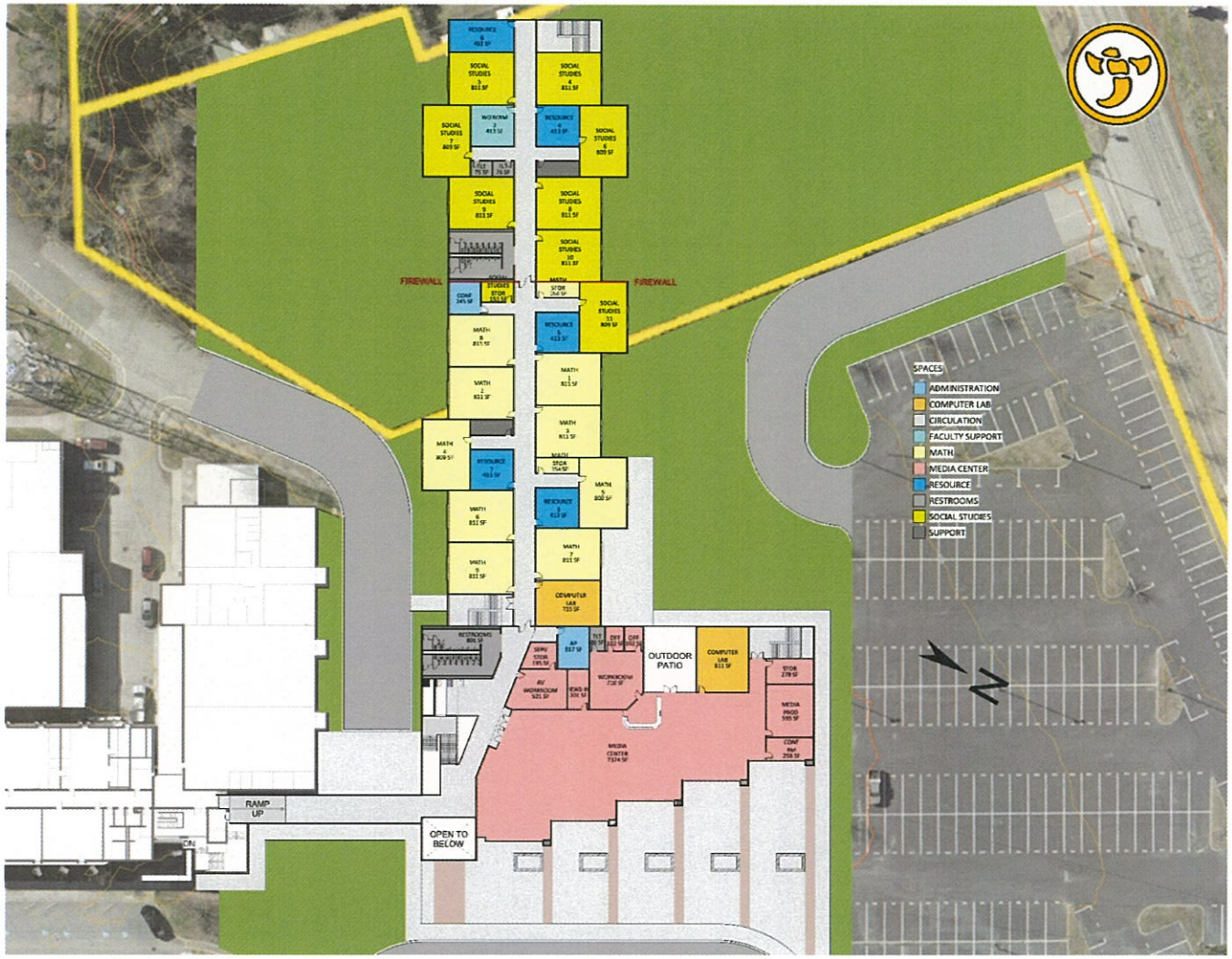
Lower-Level Floor Plan



LS3P

PRELIMINARY CONCEPT FLOOR PLANS

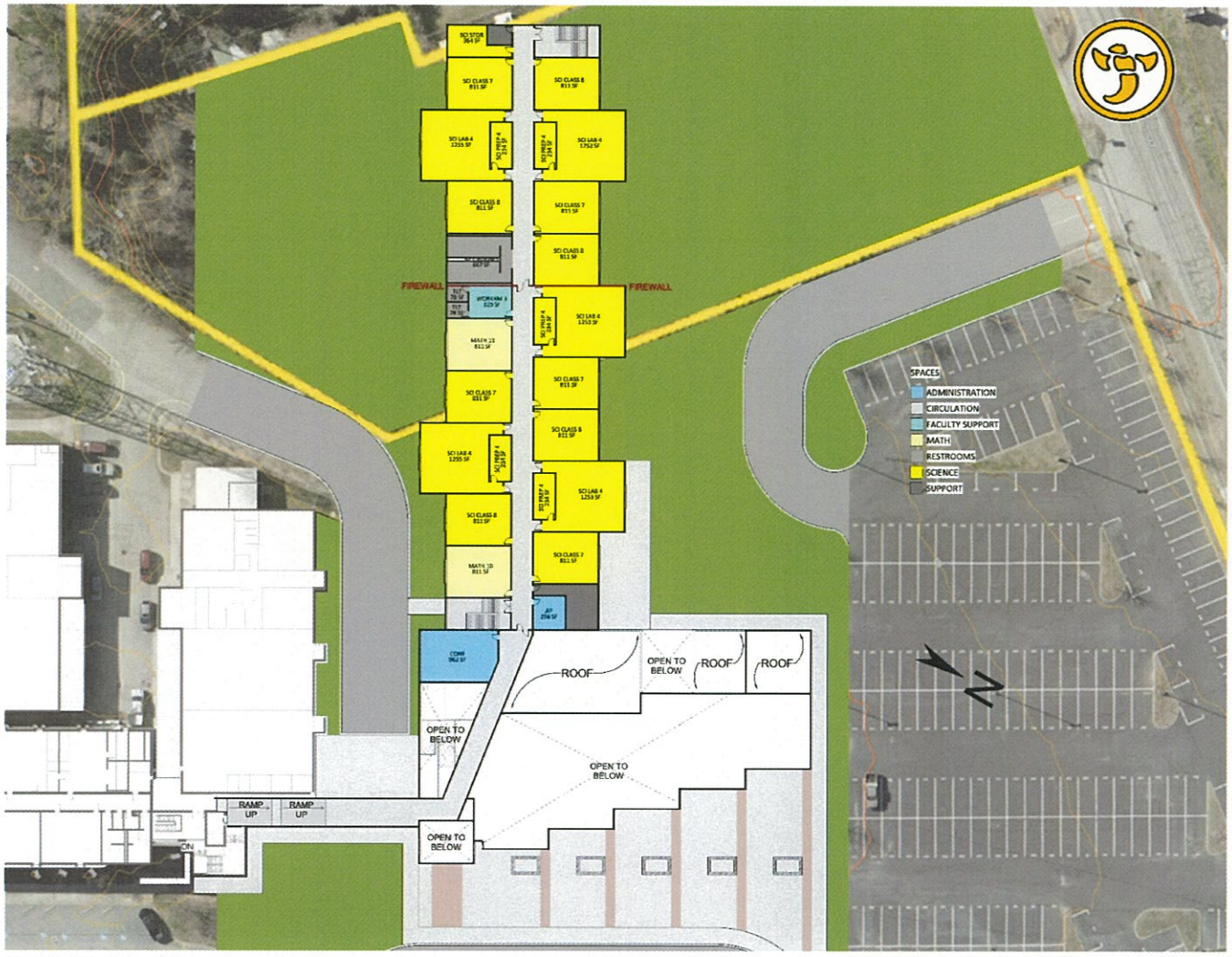
Main-Level Floor Plan



LS3P

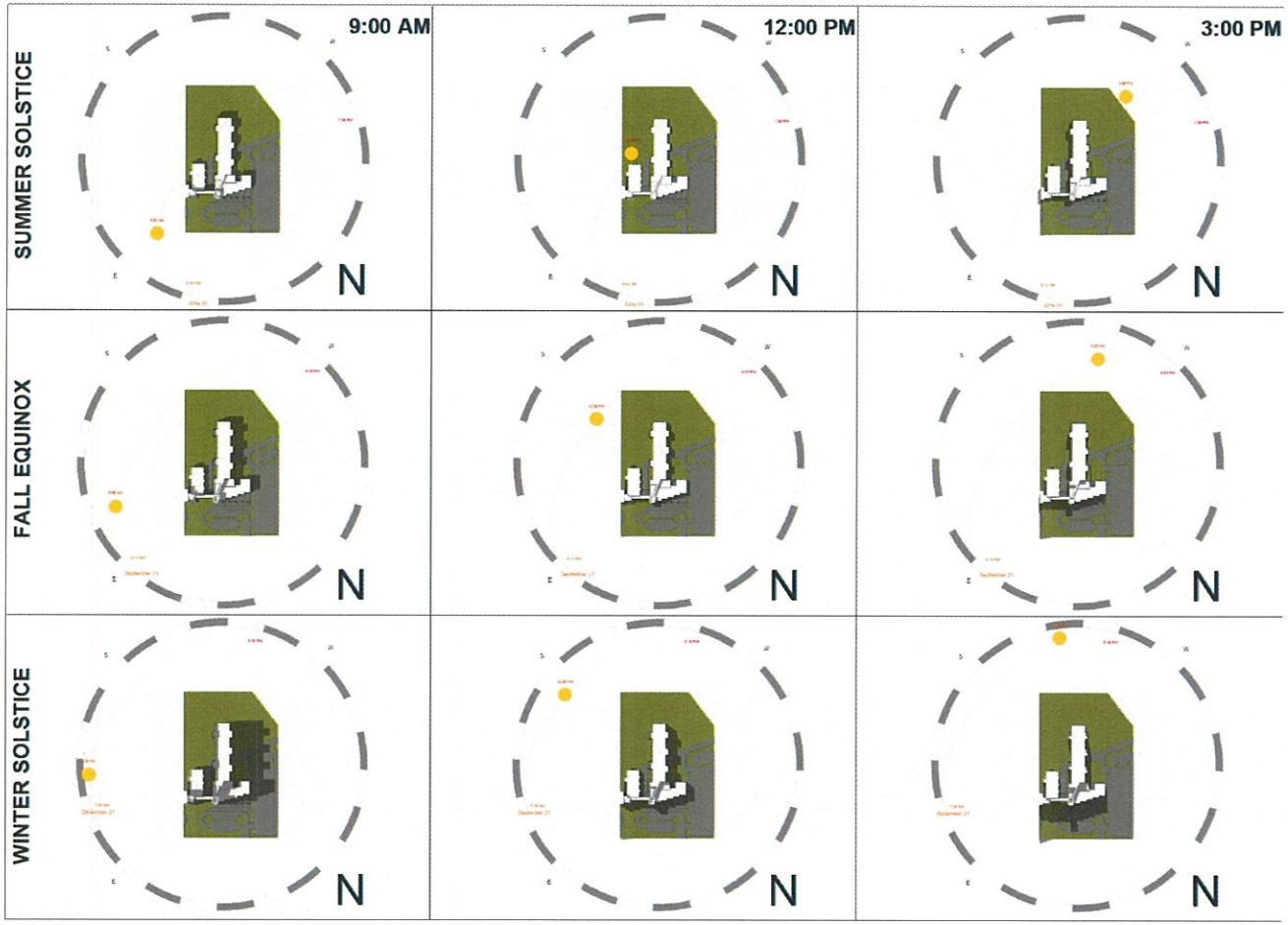
PRELIMINARY CONCEPT FLOOR PLANS

Upper-Level Floor Plan



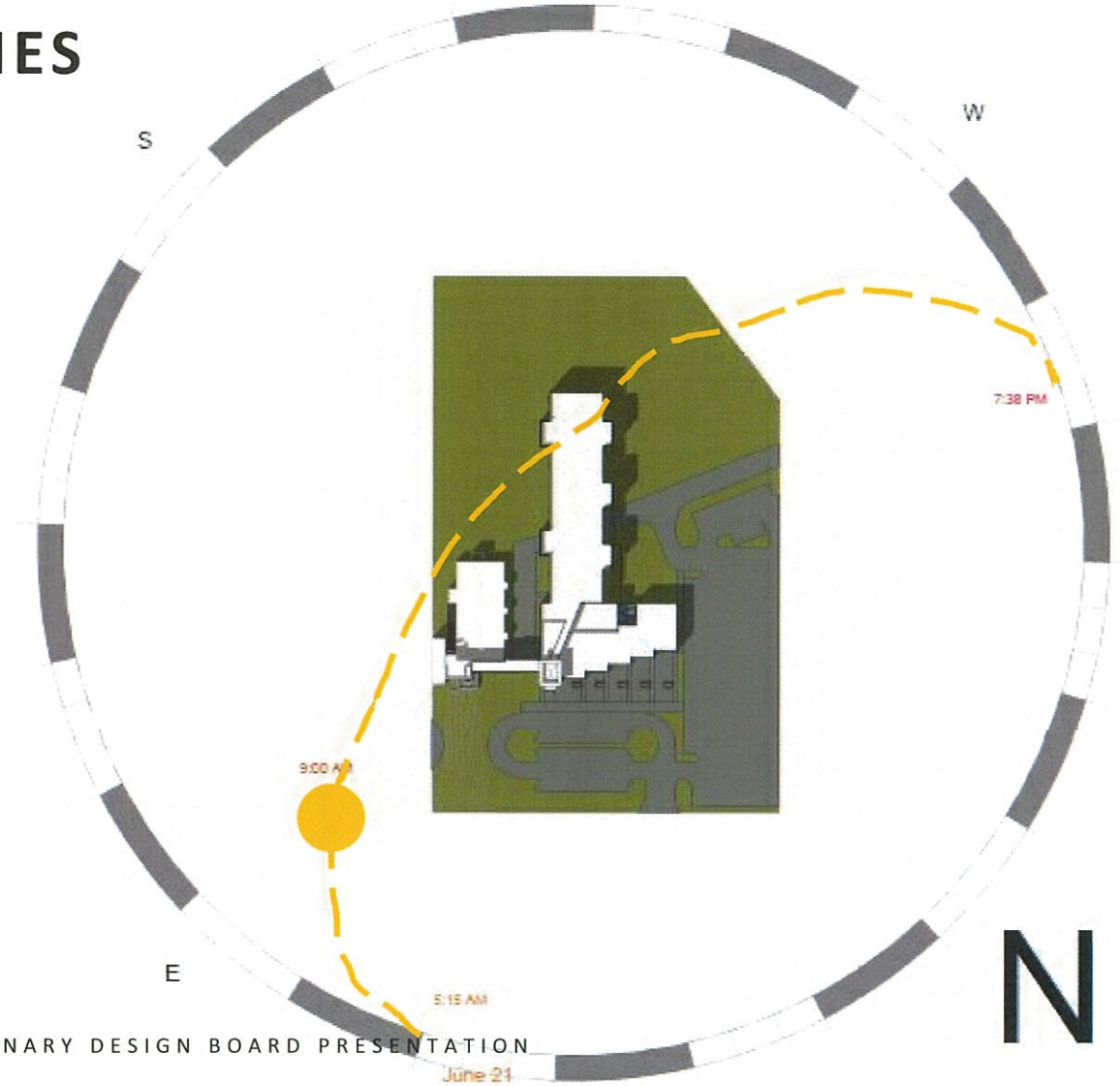
LS3P

SOLAR STUDIES



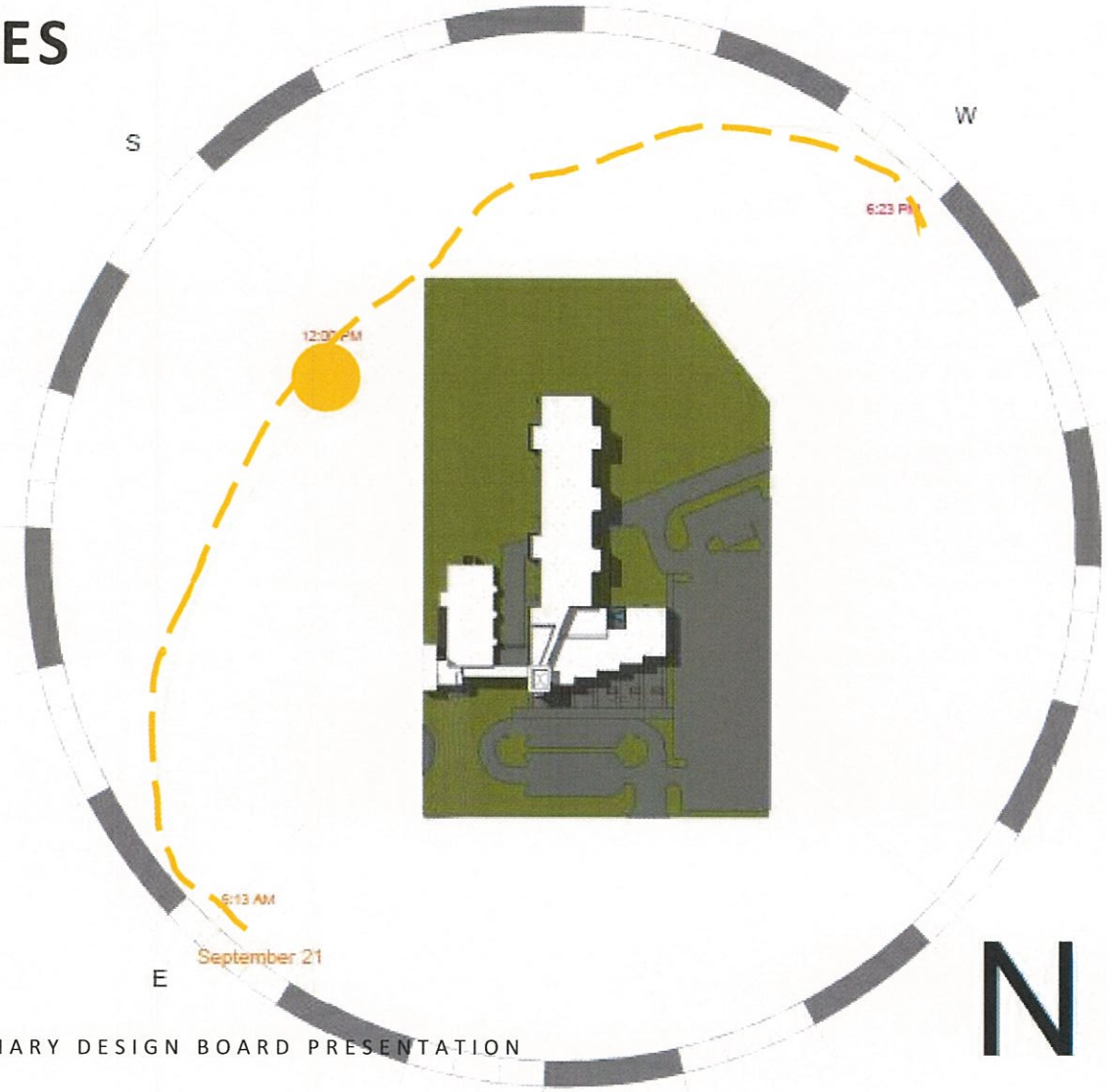
SOLAR STUDIES

Summer Solstice
June 21
9:00 am



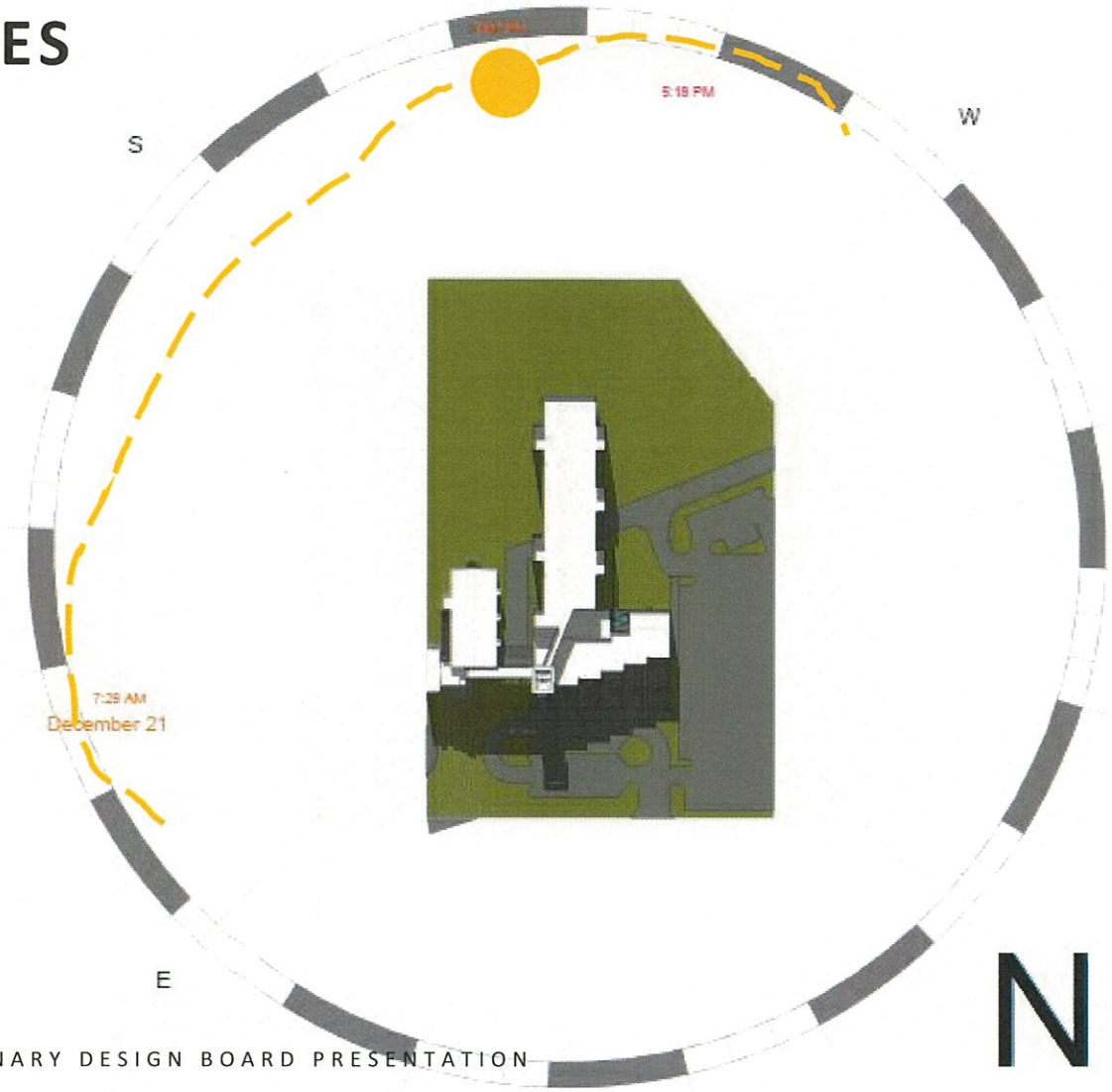
SOLAR STUDIES

Fall Equinox
September 21
12:00 pm



SOLAR STUDIES

Winter Solstice
December 21
5:18 pm

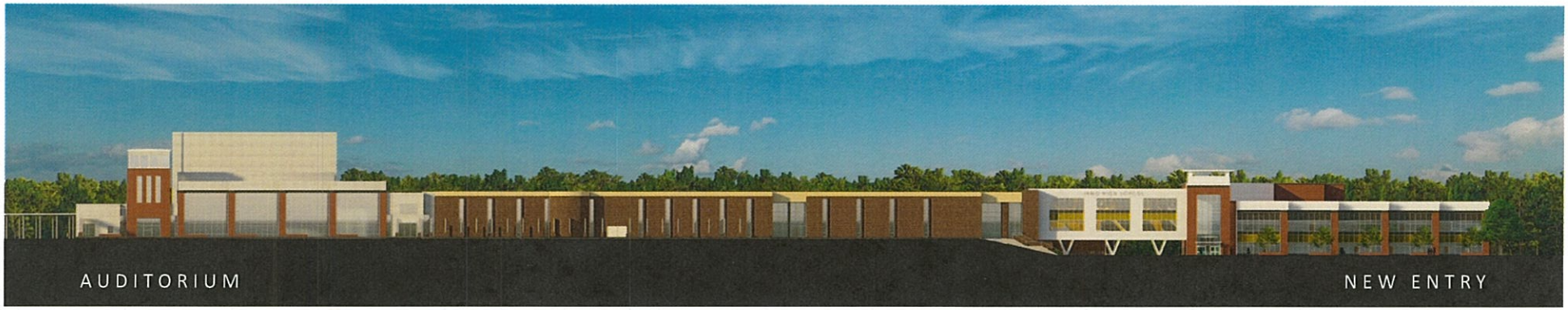


LS3P

PRELIMINARY MASSING



PRELIMINARY ELEVATIONS





PRELIMINARY RENDERINGS



PRELIMINARY RENDERINGS



PRELIMINARY RENDERINGS



PRELIMINARY RENDERINGS



PRELIMINARY TOTAL PROJECT BUDGET

Irmo HS Wing Replacement	Notes	Costs		Totals	Notes
Description		GSF	$/GSF		
ESTIMATED CONSTRUCTION "HARD" COSTS					
Building & Site *					
New East Wing Replacement Building & Site Demo & Utilities		120,000	$350	$42,000,000	Stormwater; retaining walls, parking demo, science labs, etc.
Subtotal CC		120,000		$42,000,000	
Design/Construction Contingency and Escalation (if bid early 2023)	10.00%			$4,200,000	
ESTIMATED TOTAL CONSTUCTION COSTS		120,000	$385	$46,200,000	Note: Does NOT inlcude demo of East Wing and construction of new parking lot
Typical "Soft Costs"	20%			$9,240,000	Fees, surveys, inspections, fruniture, technology, etc. Includes a 5% Project Contingency
Total Preliminary Estimated Project Costs				$55,440,000	

* Note: with the acquisition of the new site, total cost development have not been determined. Once the new property is surveyed and designed, more accurate site development costs will be developed at the end of the Schematic Design Phase.

Note: LS3P is NOT a cost estimating firm, however, we are utilizing recent expereince to estimate current construction costs to provide these rough order of magnitude numbers to assist the District ith budgeting for the project.

EXHIBIT H

Memorandum

To: Members of the Board of Trustees

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

Date: Octoer 20, 2022

Re: October 24, 2022
Action Item
Restructuring Office of Student Services and Planning

Item: Restructuring Office of Student Services and Planning

Background: School District Five of Lexington and Richland Counties experienced a 206% increase in expulsion hearings during FY20-FY21. This also represents a 74% increase in expulsion hearings from FY19-FY21. The current structure of the Office of Student Services and Planning requires a Hearing Officer to also work with schools on matters addressing (1) peer conflict, (2) bullying, (3) fighting, (4) sexual harassment, and (5) assault. The increase of offenses and expulsions in our current organizational structure prevents one person from being effective with intervention and processing the offenses. Currently, our Chief of Student Services and Planning has to intervene in school-level intervention and recovery frameworks.

School District Five of Lexington and Richland counties should modernize its Office of Student Services and Planning Department by adding a Director of Student Services, Lead Safety Officer, and one support staff (Secretary III) to create system-wide evidence-based prevention, intervention, and recovery frameworks to address and improve student behaviors.

Recommendation The administration recommends that the Board of Trustees approve the restructuring of the Office of Student Services and Planning to include a Director of Student Services, Lead Safety Officer and a Secretary III positions to create support and implement system-wide evidence-based prevention, intervention, and recovery program.

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

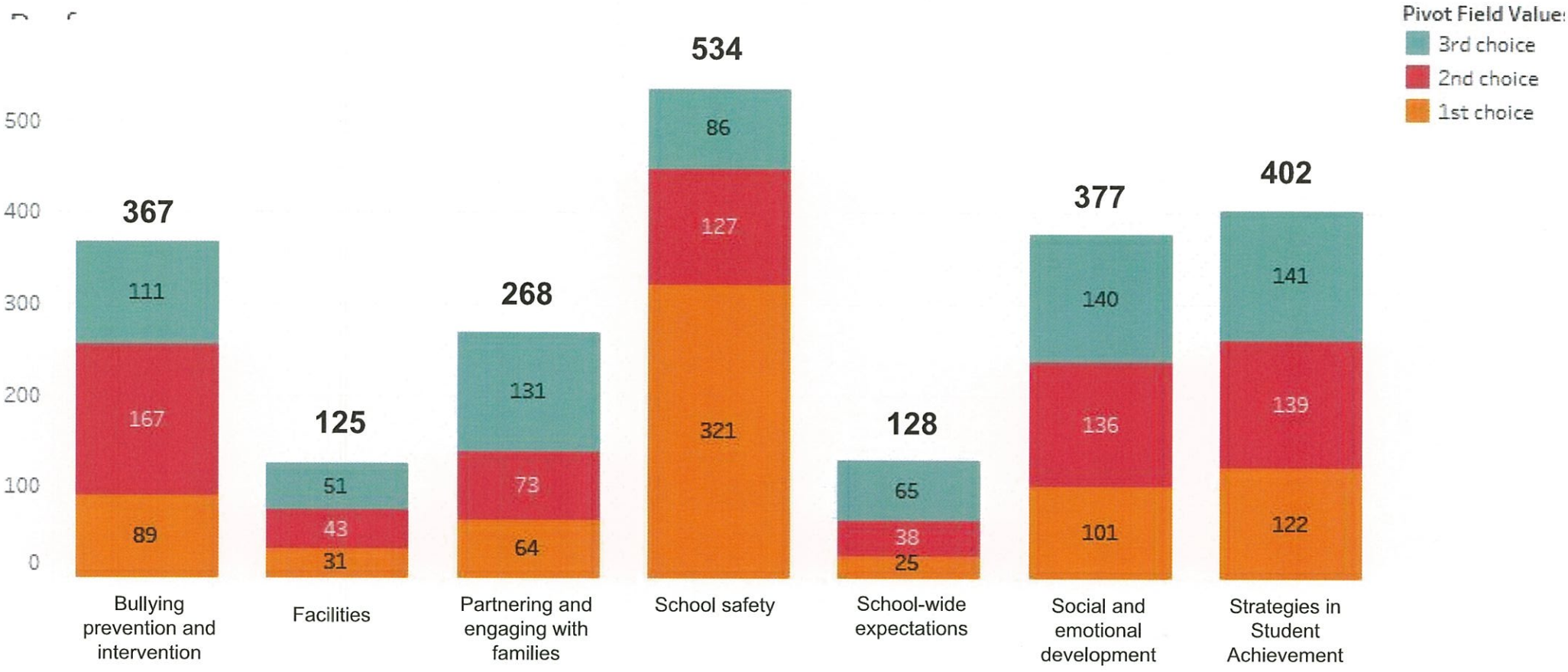
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Attachment – Addressing and Improving Student Behaviors

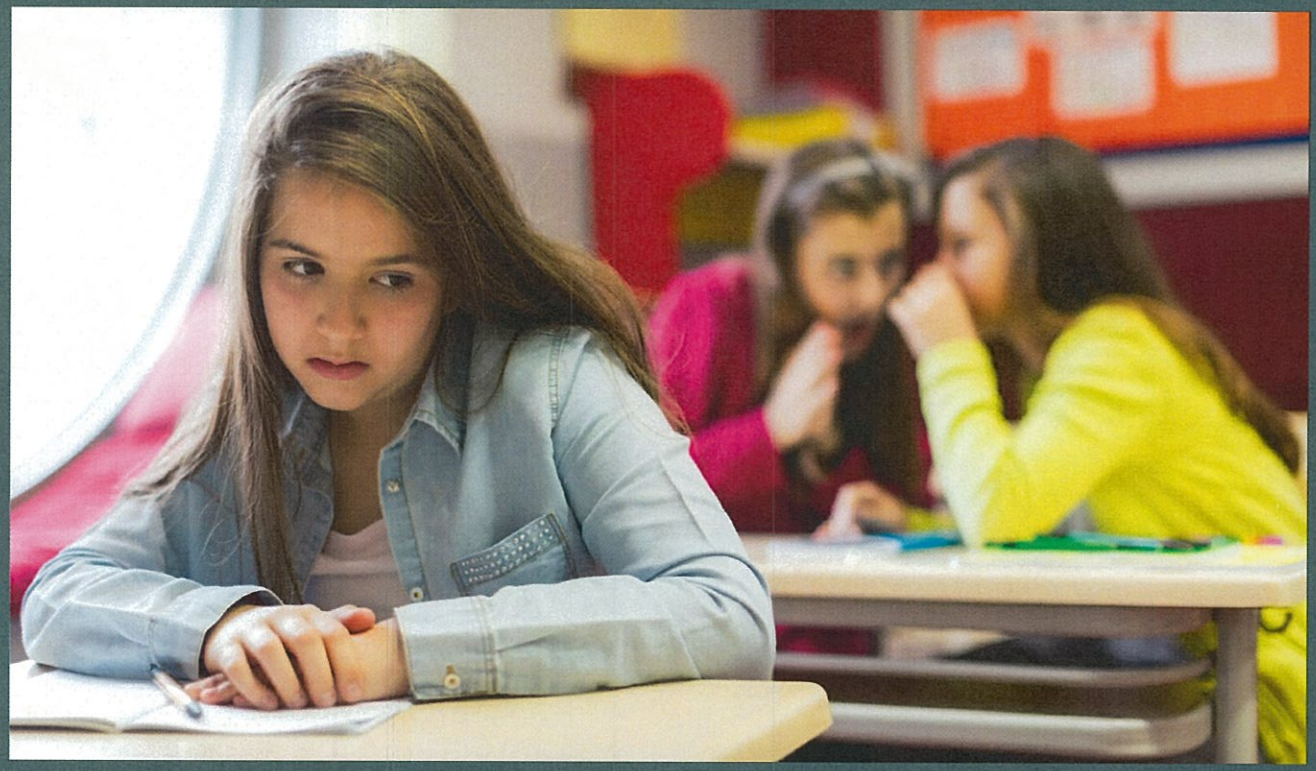
Addressing and Improving Student Behaviors



Parent/Guardian Engagement Survey Results



Addressing Student Aggression in Our Schools



Peer Conflict

Bullying

Fighting

Hazing

Harassment

Assault

206% increase in expulsion hearings from FY20 to FY21

74% increase in expulsion hearings from FY19 to FY 21

Addressing and Improving Student Behaviors

1. Prevention

- Social Emotional Learning (SEL) - SEL is a prevention strategy that is evidence-based, peer-reviewed, and affirmed through meta-analysis to prevent student aggression and improve school culture and climate

2. Intervention

- STOPit App & Behavior Code
- Academy for Success & The NEST
- Threat Assessments

3. Recovery

- Target/Victim Services - meets with targets of student aggression to provide support and coping strategies
- Therapeutic Day Program

There is a need for a system-wide plan for **Prevention** and **Recovery** services

EXHIBIT I

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: October 20, 2022

Re: Audit Committee Formation and Internal Auditor Selection

Attached for your review is information regarding the formation of a Board appointed Audit Committee and the selection of an Internal Auditor.

Attachments

Formation of Audit Committee

- Recommended by external auditor as an independent check and balance on the District
- Audit Committee appointed by the Board of Trustees
- Approves Internal Auditor to report directly to Audit Committee
- Internal Auditor responsible for testing internal controls, identifying risks and making recommendations to the Audit Committee

EXHIBIT J

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: October 20, 2022

Re: Fund Balance Analysis with Assignment Recommendations

Attached is an analysis of the Fund Balance as of June 30, 2022 for discussion. This provides for an Unassigned Fund Balance in the 15% to 18% range as stated in Board Policy DFAB.

Recommendation:
Administration recommends that the Board approve the administration's recommendation for the assignment of Fund Balance as of June 30, 2022 to the following categories:

1. Irmo High School Construction (Carryover from FY2021) $3,500,000
2. Employee Appreciation Gift – November 18, 2022 $3,000,000

These assignments are in addition to the approved assignments on June 27, 2022 to the following categories:

1. D5 Snack Program $1,300,000
2. NEST FTEs $1,529,112

Attachments

General Fund - Fund Balance Recap
As Presented June 27, 2022

Total Fund Balance June 30, 2021		$51,205,287
Non-Spendable	$4,930,894	
Assigned (not used)	$10,804,715	
Unassigned	$35,469,778	
Estimated Addition for 2021-2022	$1,250,000	
Projected Fund Balance June 30, 2022		$52,455,287

General Fund - Fund Balance Assignment
Assigned Fund Balance Uses FY2022

Assigned Fund Balance June 30,2021		$10,804,715
Assignment Approved in FY2022		
Piney Woods Start Up Costs	$1,304,715	
Employee Appreciation Gift	$3,000,000	
$50 Fridays - Weekly Perfect Attendance	$3,000,000	
Future Capital Needs	$3,500,000	
Total Assignment	$10,804,715	
Assignment Used in FY2022		
Piney Woods Start Up Costs	($1,303,978)	
Employee Appreciation Gift - paid Nov 19, 2021 - American Education Week	($2,814,412)	
$50 Friday's - Weekly Perfect Attendance	($2,362,879)	
Total Used	($6,481,269)	
Assigned Fund Balance Unused by June 30, 2022		$4,323,446

General Fund - Fund Balance Projection
Assignment Requests for June 30, 2022

Projected Fund Balance June 30, 2022 (at June 27, 2022 meeting)			$52,455,287
Assignment Uses in FY2022			($6,481,269)
New Projected Fund Balance June 30, 2022			$45,974,018
Non-Spendable		$4,313,596	
Approved Assignments on June 27, 2022			
D5 Snack Program	$1,300,000		
NEST FTEs	$1,529,112		
Assignment Recommendations			
Irmo High School Construction (Carryover from FY2021)	$3,500,000		
Employee Appreciation Gift - paid Nov 18, 2022 - American Education Week	$3,000,000		
Recommended Assigned Fund Balance June 30, 2022		$9,329,112	
Unassigned		$32,331,310	15.8%
Board Policy DFAB - Reserve Funds (recommends 15% - 18% of general fund budgeted expenditures)			