www.lexrich5.org



district five
OF LEXINGTON & RICHLAND COUNTIES

Finance

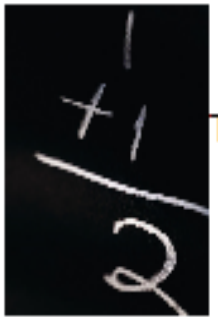
- Accountability
- Building Program Information
- Community Services
- **Finance**
  - » Budget
  - » Comprehensive Annual Financial Reports (CAFR)
  - » Facility Services
  - » Purchasing & Procurement
  - » School Fees
  - » SC State Department - Infinite
  - » School District 5 Expenditure Transparency
- Grants
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- Student Nutrition

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Welcome to School District 5 of Lexington and Richland Counties

Departments » Financial Services

Financial Services



The **Division of Financial Services** manages the General Fund Budget, the Capital Projects Budget, procurement, accounts payable and school fees.

Contact Us:

Dr. Karl Fulmer, Chief Financial Services Officer
kefulmer@lex5.k12.sc.us, (803) 476-8132

Trish Larkin, Administrative Secretary to Karl Fulmer
tlarkin@lex5.k12.sc.us, (803) 476-8132, fax (803) 476-8237

School District 5 Expenditure Transparency

To comply with Section 1.43 of Part I.B of the Appropriations Act of 2009 (Act No. 23 of 2009), Lexington Richland School District Five is posting monthly non-salary expenditures. Act No. 23 is also referred to as School District Expenditure Transparency. A monthly online posting of all non-salary expenditures over one hundred dollars will be posted on this site. In addition, a monthly posting of statements from all purchasing cards maintained by School District Five will be posted.

Expenditures reported on this site account for the use of funds from other sources, in addition to funds received from local, state, and federal tax sources. The information below categorizes the expenditure type by the beginning account number.

GENERAL FUND: FUND SERIES 100

Any account beginning with a "1" represents local and state tax dollars.
The General Fund is the basic budgetary fund of the School District. It is used to account for all financial resources except for those required to be accounted for in another fund. All property taxes, intergovernmental revenues, and miscellaneous revenues are recorded in this fund. Operational expenditures for general education, support services and other departments of the district are paid through the General Fund.

SPECIAL REVENUE FUND: FUND SERIES 200, 300, 800, OR 900

Any account beginning with a "2," "3," "8," or "9" represents state, federal or grant dollars.
The Special Revenue Funds account for the proceeds of specific revenue sources (other than expandable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The School District has the following Special Revenue Funds:

1. Special Projects Fund consists of multiple special revenue funds used to account for all federal, state and local projects and grants except for those subject to EIA.
2. Education Improvement Act Fund accounts for the proceeds of the additional one percent Sales and Use Tax that is restricted to expenditures for the Education Improvement Act standards.

CAPITAL PROJECTS FUND: FUND SERIES 500

Any account beginning with a "5" represents construction dollars.
The Capital Projects Fund is used to record proceeds from the sale of long term general obligation bonds and other revenues used to acquire or construct major capital facilities.

ENTERPRISE FUND: FUND SERIES 600

Any account beginning with a "6" contains no local or state tax dollars.
The Enterprise Fund accounts for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods or services to the students or general public on a continuing basis are financed or recovered through user fees.

1. School Food Services: To provide balanced nutritious meals to the School District's students.
2. After School Program: To provide after normal school hours programs for elementary students at some of the elementary schools.

FIDUCIARY FUND: FUND SERIES 700

Any account beginning with a "7" represents fees paid by students, parents, and staff for student activities.
The Fiduciary Fund accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These funds are purely custodial and do not involve measurement of results of operations.

1. Pupil Activity Fund: To record the receipts and disbursements of monies from various student organizations. These organizations exist with the explicit approval of the Board of Education. The approval may be revoked. The fund accounting reflects the School District's agency relationship with student activities organizations.

2011-2012 School Year

Accounts Payable Check Register

July	August	September	October
November	December	January	February
March	April	May	June

Purchasing Card Statements

July	August	September	October
November	December	January	February
March	April	May	June

2010-2011 School Year

Accounts Payable Check Register

July	August	September	October
November	December	January	February
March	April	May	June

Purchasing Card Statements

July	August	September	October
November	December	January	February
March	April	May	June

FY 2011-2012

SCHOOL DIST 5 LEXINGTON/RICHLAND CO

CHECK REGISTER FOR 09/01/2011 TO 09/30/2011 & CHECK NUMBERS 0 TO 9999999999

CASH ACCT: 100-000-101-0004-00

	CHECK #	CHECK DATE	VENDOR NO/ NAME		CHECK AMT
	151966	09/01/2011	670734 THE HARTFORD LIFE INSURANCE COMPANY		10,284.28
		100-000-454-0101-00	OPTIONAL RETIREMENT WH - AETNA	10,284.28	
	151967	09/07/2011	674699 ACADEMIC SUPERSTORE		1,808.30
		652-350-445-0001-52	TECH & SOFTWARE SUPPLIES	1,808.30	
*	151969	09/07/2011	681121 ALL AMERICAN POLY		255.25
		100-254-410-0000-28	SUPPLIES - OPERATION & MAINTENANCE	255.25	
	151970	09/07/2011	457350 ALSCO		108.14
		100-257-323-0000-25	PURCHASED MAINT/REPAIRS - INT SERV	108.14	
	151971	09/07/2011	671225 EMPLOYEE VENDOR		110.10
		100-221-332-0100-12	TRAVEL/CONFERENCE - CURRICULUM	110.10	
	151972	09/07/2011	110700 ALVAH M SQUIBB COMPANY INC		475.15
		100-113-410-0000-28	SUPPLIES - ELEMENTARY	475.15	
	151973	09/07/2011	675197 AMERICAN LEGACY PUBLISHING INC		1,619.26
		724-271-660-2530-24	GRADE - THIRD	724.55	
		724-271-660-2475-24	GRADE - FIFTH	894.71	
	151974	09/07/2011	115850 AMICK DAVID L		112.50
		720-190-660-4015-20	SECURITY	112.50	
	151975	09/07/2011	413500 AMSAN LLC		3,797.58
		100-000-170-0000-00	INVENTORY WAREHOUSE	3,140.66	

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FIDUCIARY FUND: FUND SERIES 700

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2011-2012 School Year

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2010-2011 School Year

Accounts Payable Check Register			
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November	December	January	February
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Purchasing Card Statements			
July	August	September	October
November	December	January	February
March	April	May	June

Post Date	Trans Date	Cardholder Name	Merchant Name	Trans Amt	Alloc Amt	GL Acct #
8/22/2011	8/19/2011	Lexington/Richland SD Five	WM SUPERCENTER	106.05	106.05	100-254-410-0000-09
8/22/2011	8/19/2011	Lexington/Richland SD Five	LAMINEX INC	150.60	150.60	100-264-410-0000-14
8/22/2011	8/20/2011	Lexington/Richland SD Five	ADVANCED DOOR SYSTEMS	256.80	256.80	100-254-410-0000-09
8/22/2011	8/19/2011	Lexington/Richland SD Five	MAYER ELECTRIC SUPPLY 710	394.25	394.25	100-254-410-0000-09
8/22/2011	8/19/2011	Lexington/Richland SD Five	HUBER SUPPLY CO	965.02	965.02	100-254-410-0000-09
8/23/2011	8/22/2011	Lexington/Richland SD Five	Best Buy 00002642	676.19	676.19	626-350-445-1011-26
8/24/2011	8/22/2011	Lexington/Richland SD Five	BARNES & NOBLE #2688	112.48	112.48	100-112-410-0000-50
8/24/2011	8/22/2011	Lexington/Richland SD Five	1140 PERRY MANN	138.14	138.14	100-254-410-0000-09
8/24/2011	8/22/2011	Lexington/Richland SD Five	STAPLES 00103234	171.09	171.09	100-233-445-0000-50
8/24/2011	8/23/2011	Lexington/Richland SD Five	GRAYBAR ELECTRIC COMPANY	320.17	320.17	100-254-410-0000-09
8/24/2011	8/22/2011	Lexington/Richland SD Five	1140 PERRY MANN	321.00	321.00	100-254-410-0000-09
8/25/2011	8/24/2011	Lexington/Richland SD Five	LOWES #00385	100.13	100.13	100-254-410-0000-09
8/25/2011	8/24/2011	Lexington/Richland SD Five	ADVANCED DOOR SYSTEMS	230.63	230.63	100-254-410-0000-09
8/25/2011	8/24/2011	Lexington/Richland SD Five	ADVANCED DOOR SYSTEMS	270.71	270.71	100-254-410-0001-09
8/26/2011	8/24/2011	Lexington/Richland SD Five	AIRTRANAIR 3320113284566	100.00	100.00	727-271-660-2211-27
8/26/2011	8/25/2011	Lexington/Richland SD Five	GRAYBAR ELECTRIC COMPANY	137.36	137.36	100-254-410-0000-09
8/26/2011	8/25/2011	Lexington/Richland SD Five	238 C-K COLUMBIA	141.07	141.07	100-254-410-0000-09
8/26/2011	8/25/2011	Lexington/Richland SD Five	KROGER CO 002	175.93	175.93	752-271-660-2615-52
8/26/2011	8/25/2011	Lexington/Richland SD Five	KROGER CO 002	196.05	196.05	752-271-660-2615-52
8/26/2011	8/25/2011	Lexington/Richland SD Five	GRAHL ELECTRIC SUPPLY CO	483.72	483.72	100-254-410-0000-09
8/26/2011	8/24/2011	Lexington/Richland SD Five	AIRTRANAIR 3320113284358	1250.00	1250.00	727-271-660-2211-27
8/26/2011	8/25/2011	Lexington/Richland SD Five	HERITAGE ED FESTIVAL LLC	1500.00	1500.00	727-271-660-2211-27
8/29/2011	8/25/2011	Lexington/Richland SD Five	CABLE & CONNECTIONS INC	115.73	115.73	100-254-410-0000-09
8/29/2011	8/26/2011	Lexington/Richland SD Five	LOWES #00385	121.02	121.02	100-254-410-0000-09
8/29/2011	8/26/2011	Lexington/Richland SD Five	LOWES #00385	122.34	122.34	100-254-410-0000-11
8/29/2011	8/26/2011	Lexington/Richland SD Five	OFFICE DEPOT #1214	158.55	158.55	600-256-410-0000-11
8/29/2011	8/26/2011	Lexington/Richland SD Five	Best Buy 00002642	179.70	179.70	100-233-410-0000-46
8/29/2011	8/27/2011	Lexington/Richland SD Five	GREAT SOURCE BOOK/TEST	266.04	266.04	100-113-410-0000-17
8/29/2011	8/26/2011	Lexington/Richland SD Five	LOWES #00385	425.86	425.86	100-254-410-0000-09
8/29/2011	8/27/2011	Lexington/Richland SD Five	GRAYBAR ELECTRIC COMPANY	428.73	428.73	100-254-410-0000-09
8/29/2011	8/26/2011	Lexington/Richland SD Five	GRAYBAR ELECTRIC	447.26	447.26	100-254-410-0000-09
8/30/2011	8/29/2011	Lexington/Richland SD Five	LOWES #00385	108.00	108.00	100-254-410-0000-09
8/30/2011	8/29/2011	Lexington/Richland SD Five	LOWES #00385	171.10	171.10	100-254-410-0000-09
8/30/2011	8/29/2011	Lexington/Richland SD Five	SSG SPORT SUPPLY GROUP	348.04	348.04	727-271-660-5105-27
8/30/2011	8/29/2011	Lexington/Richland SD Five	GATEWAY SUPPLY CP	701.27	701.27	100-254-410-0000-09
8/31/2011	8/30/2011	Lexington/Richland SD Five	ADVANCED DOOR SYSTEMS	115.35	115.35	100-245-410-0000-09

