



****Amended* Agenda***

Board of Trustees

Regular Meeting

Location: Center for Advanced Technical Studies

Video Livestream <https://lexrich5.rev.vbrick.com/#/webcasts/boardmeeting>

January 24, 2022

1. Call to order at 5:30 p.m.
2. Approval of the agenda
3. Enter Executive Session to consider the following:
 - a. Selected employment items (*Exhibit A*) (Action)
 - b. Selected employment items (*Exhibit B*) (Information Only)
 - c. Update to Employment Contract Matter (Exhibit C)
 - d. Receipt of legal advice Concerning Sale of Excess Real Property – Derrick Pond
 - e. Contractual Matter regarding New Irmo High School East Wing (Exhibit D)
 - f. Contractual Matter regarding Chapin High School Stadium Renovation (Exhibit E)
4. Call to order at 7:00 p.m.
5. Welcoming remarks – Jan Hammond, Board Chair
6. Invocation – Tifani Moore, Board of Trustees
7. Pledge of Allegiance – Tifani Moore, Board of Trustees
8. School Board Spotlight
9. Superintendent's Report
 - a. Covid-19/Dashboard Update
 - b. Monthly Financials Report (Exhibit F)
 - c. New Teacher Educator Retention Incentive
 - d. 2022-2023 Budget Philosophy
10. Approval of the minutes of the January 10, 2022 board meeting
11. Public Participation*

ACTION AGENDA

12. Action as Necessary or Appropriate on Matters Discussed in Executive Session
13. Approval of Proposed 2022-2023 School Year Calendar (Exhibit G)
14. Approval of Adding a Fine Arts Center to the Chapin High School Long-Term Facilities Master Plan
15. Second and Final Reading of Approval of 2021-22 General Fund Budget Amendment (Exhibit H)
16. Second and Final Reading of Proposed Revisions to Board Policy DJ "Purchasing" (Exhibit I)
17. Second and Final Reading of Proposed Revisions to Board Policy FEE "Site Acquisition" (Exhibit J)
18. Second and Final Reading of Proposed Revisions to Board Policy DI/DIE "Fiscal Accounting/Audits" (Exhibit K)
19. Report and action from the January 13, 2022 Facilities Committee Meeting

DISCUSSION AGENDA

20. Car Stacking Issue During Drop Off/Pick Up at Irmo Elementary School on Fork Avenue
21. Discussion and First Reading Approval of Proposed Revisions to Board Policy JFBA "Intra-District Transfer and Withdrawal (Exhibit L)
22. Adjourn

INFORMATION AGENDA

23. Revisions to Administrative Rule DE-R "ESSER Funds" (Exhibit M)
24. Revisions to Administrative Rule GCC-R(2) "COVID-19 Related Leave (Professional Staff)" and GDC-R(2) "COVID-19 Related Leave (Support Staff)" (Exhibit N)
25. The next regular scheduled board meeting will be February 7, 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. 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/January 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. Nikki Gardner, Secretary
Mrs. Jan Hammond, Chair
Mr. Matt Hogan
Mrs. Catherine Huddle
Mr. Ken Loveless, Vice Chair
Mrs. Tifani Moore
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 January 10, 2022, board meeting.

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

The Board conducted the School Board Spotlight.

During the Superintendent's Report, Dr. Ross presented updates on Mission of District Five Schools, Whole Child Continuum, New Educator Retention Incentive, and 1st Jobs Initiative. Also, during the Superintendent's Report, Mr. Vann Holden presented an update on the COVID-19 Dashboard; and Mrs. Kelly Brown presented on School-Based Behavioral Threat Assessment and Management.

During the public participation, Sarah Ostergaard and Laken Robinson spoke regarding Irmo High School.

The Board presented for discussion:

- Proposed 2022-2023 School Year Calendar (Exhibit F).
- Adding a Fine Arts Center to the Facilities Master Plan (Exhibit G).
- Prioritizing District Office Renovation/Replacement (Exhibit H).

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of January 10, 2022

	B L A C K B U R N H I N E S	G A R D N E R	H A M M O N D	H O G A N	H U D D L E	L O V E L E S S	M O O R E
1. M. Gardner S. Moore Approve the agenda							
2. M. Gardner S. Hogan I would like to make a motion to amend the agenda by placing items 20 and 21 (Discussion of Revisions to Board Policies BCA/BCB) on the next board meeting agenda following the planned Board Retreat.	A	X	X	X	A	X	X
3. Vote on the original motion	A	X	X	X	A	X	X
4. M. Loveless S. Hogan I make the motion that we enter executive session to consider the following: a.) Selected employment items (<i>Exhibit A</i>) (Action); b.) Selected employment items (<i>Exhibit B</i>) (Information Only); c.) Discussion of employment matter regarding Superintendent; d.) Discussion of possible procurement of real estate (<i>Exhibit C</i>); e.) Receipt of legal advice on Latent Roof Defects (<i>Exhibit D</i>).	A	X	X	X	A	X	X
5. M. Huddle S. Gardner I move that we adopt the resolution regarding the South Carolina Department of Health (DHEC)'s Exclusions for COVID Exposure, this day, Monday, January 10. The resolution can be found on the District's website under presentations for the January 10, 2022 Board Meeting.	A	X	X	X	X	N	N

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES
Meeting of January 10, 2022

	B L A C K B U R N H I N E S	G A R D N E R	H A M M O N D	H O G A N	H U D D L E	L O V E L E S S	M O O R E
6. M. Huddle S. Hogan I move that we approve the minutes of the December 13, 2021 board meeting.	A	X	X	X	X	X	X
7. M. Loveless S. Gardner I make the motion that we approve the selected employment items listed under Exhibit A for action.	A	X	X	X	X	X	X
8. M. Loveless S. Hogan I move that we authorize the Board Chair to execute an employment contract with Dr. Akil E. Ross as Superintendent of the School District Five of Lexington and Richland Counties, effective February 1, 2022, said contract having been prepared by the District's attorney and reviewed by all members of the Board of Trustees, which provides for a term of employment through June 30, 2025, at an annual salary of \$210,000.00.	A	X	X	X	X	X	X
9. M. Gardner S. Huddle I move that we terminate, by mutual agreement of the parties, the agreement for Interim Superintendent services the District has with HeartEd, LLC, effective, January 31, 2022.	A	X	X	X	X	X	X

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES
Meeting of January 10, 2022

	B L A C K B U R N H I N E S	G A R D N E R	H A M M O N D	H O G A N	H U D D L E	L O V E L E S S	M O O R E
10. M. Loveless S. Huddle I would like to make a motion that we give approval to the 2021-2022 General Fund Budget Amendment as shown in Exhibit E.	A	X	X	X	X	X	X
11. M. Gardner S. Huddle I move that we have discussion and first reading on the proposed revisions to Board Policy DJ "Purchasing" as shown in Exhibit I.	A	X	X	X	X	X	X
12. M. Gardner S. Loveless I move that we have discussion and first reading on the proposed revisions to Board Policy FEE "Site Acquisition" as shown in Exhibit J.	A	X	X	X	X	X	X
13. M. Huddle S. Gardner I move that we approve the first reading of the proposed revisions to Board Policy DI/DIE "Fiscal Accounting/Audit (Exhibit K).	A	X	X	X	X	X	X
14. M. Hogan S. Moore Adjourn at 7:52 p.m.	A	X	X	X	X	X	X

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



MEMORANDUM

To: Members of the Board of Trustees

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

From: Marty Rawls,
Chief Finance Officer *Marty Rawls*

Date: January 14, 2022

Re: Monthly Financial Reports - November 2022

Attached for your information are the November 30, 2021 General Fund Monthly Revenue and Expenditure Reports.

MR

Attachment

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

	BUDGET	ACTUAL YEAR TO DATE	% Received
<u>LOCAL SOURCES</u>			
Property Taxes - Operations & Delinquent	71,535,771	11,219,319	15.68%
Property Taxes - Penalties & Interest	415,633	100,806	24.25%
Revenue in Lieu of Taxes (FILOT)	1,552,340	-	0.00%
Tuition - Out of District	5,000	2,651	53.02%
Rentals	120,000	9,570	7.98%
Medicaid	105,000	84,051	80.05%
Interest on Investments	350,000	17,672	5.05%
Other Local Revenue	240,000	171,464	71.44%
TOTAL - LOCAL SOURCES	74,323,744	11,605,533	15.61%
<u>STATE SOURCES</u>			
Education Finance Act (EFA)	42,751,929	17,734,683	41.48%
State Fringe Benefits	20,573,475	8,446,551	41.06%
Retiree Health Insurance	5,456,118	2,273,382	41.67%
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	6,781,295	20.84%
Merchant's Inventory Tax	213,955	53,489	25.00%
School Bus Drivers' Salaries/Fringes	1,403,932	329,988	23.50%
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	151,139	26.40%
PEBA Credits	1,190,410	1,191,338	100.08%
Other State Revenue	20,000	16,625	83.13%
TOTAL - STATE SOURCES	121,133,767	36,978,491	30.53%
<u>OTHER FINANCING SOURCES</u>			
E I A-Teacher Salary Supplement & Fringe	5,756,655	1,572,936	27.32%
Indirect Cost - Special Revenue Funds	480,000	95,400	19.88%
Sale of Fixed Assets	-	27,268	
TOTAL OTHER FINANCING SOURCES	6,236,655	1,695,605	27.19%
<u>OPERATIONAL BALANCE TRANSFER</u>			
TOTAL REVENUES THROUGH 11/30/2021	\$ 201,694,166	\$ 50,279,628	24.93%
TOTAL REVENUES THROUGH 11/30/2020 *	\$ 199,524,672	\$ 50,219,004	25.17%

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

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$39,338,263.00)	\$0.00	(\$39,338,263.00)	(\$3,007,702.45)	(\$3,007,702.45)	(\$36,330,560.55)	\$0.00	(\$36,330,560.55)	92.35%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$15,842,356.00)	\$0.00	(\$15,842,356.00)	(\$1,189,326.55)	(\$1,189,326.55)	(\$14,653,029.45)	\$0.00	(\$14,653,029.45)	92.49%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,465,741.00)	\$0.00	(\$7,465,741.00)	(\$3,337,811.68)	(\$3,337,811.68)	(\$4,127,929.32)	\$0.00	(\$4,127,929.32)	55.29%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$7,081,082.00)	\$0.00	(\$7,081,082.00)	(\$3,003,763.43)	(\$3,003,763.43)	(\$4,077,318.57)	\$0.00	(\$4,077,318.57)	57.58%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	\$0.00	(\$963,839.00)	(\$315,486.76)	(\$315,486.76)	(\$648,352.24)	\$0.00	(\$648,352.24)	67.27%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$844,490.00)	(\$365,227.95)	(\$365,227.95)	(\$479,262.05)	\$0.00	(\$479,262.05)	56.75%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	(\$298,185.00)	\$0.00	(\$298,185.00)	(\$47,280.35)	(\$47,280.35)	(\$250,904.65)	\$0.00	(\$250,904.65)	84.14%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	(\$117,448.00)	\$0.00	(\$117,448.00)	(\$53,526.13)	(\$53,526.13)	(\$63,921.87)	\$0.00	(\$63,921.87)	54.43%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	\$0.00	\$0.00	\$0.00	(\$307.02)	(\$307.02)	\$307.02	\$0.00	\$307.02	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)	(\$2,651.00)	(\$2,651.00)	(\$2,349.00)	\$0.00	(\$2,349.00)	46.98%
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)	(\$17,377.72)	(\$17,377.72)	(\$332,622.28)	\$0.00	(\$332,622.28)	95.03%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	\$0.00	\$0.00	(\$294.50)	(\$294.50)	\$294.50	\$0.00	\$294.50	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	(\$28,672.59)	(\$28,672.59)	\$28,672.59	\$0.00	\$28,672.59	0.00%
100.000.0191000.0000.000	Rentals	(\$120,000.00)	\$0.00	(\$120,000.00)	(\$9,570.00)	(\$9,570.00)	(\$110,430.00)	\$0.00	(\$110,430.00)	92.03%
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)	(\$84,050.81)	(\$84,050.81)	(\$20,949.19)	\$0.00	(\$20,949.19)	19.95%
100.000.0195000.0000.000	Refund of Prior Year	(\$15,000.00)	\$0.00	(\$15,000.00)	(\$5,904.60)	(\$5,904.60)	(\$9,095.40)	\$0.00	(\$9,095.40)	60.64%
100.000.0196000.0000.000	Printing Revenue	\$0.00	\$0.00	\$0.00	(\$10,915.21)	(\$10,915.21)	\$10,915.21	\$0.00	\$10,915.21	0.00%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	\$0.00	\$0.00	(\$2,653.57)	(\$2,653.57)	\$2,653.57	\$0.00	\$2,653.57	0.00%
100.000.0199300.0000.000	Insurance Proceeds	(\$25,000.00)	\$0.00	(\$25,000.00)	(\$27,673.59)	(\$27,673.59)	\$2,673.59	\$0.00	\$2,673.59	-10.69%
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)	(\$95,337.02)	(\$95,337.02)	(\$104,662.98)	\$0.00	(\$104,662.98)	52.33%
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%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0316000.0000.000	School Bus Driver Salary	(\$1,339,432.00)	\$0.00	(\$1,339,432.00)	(\$265,480.66)	(\$265,480.66)	(\$1,073,951.34)	\$0.00	(\$1,073,951.34)	80.18%
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)	(\$8,446,550.85)	(\$8,446,550.85)	(\$12,126,924.15)	\$0.00	(\$12,126,924.15)	58.94%
100.000.0318100.0000.000	Retiree Health Insurance	(\$5,456,118.00)	\$0.00	(\$5,456,118.00)	(\$2,273,382.30)	(\$2,273,382.30)	(\$3,182,735.70)	\$0.00	(\$3,182,735.70)	58.33%
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 Sources	\$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	(\$733,051.35)	(\$733,051.35)	\$733,051.35	\$0.00	\$733,051.35	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	\$0.00	\$0.00	(\$2,191,936.90)	(\$2,191,936.90)	\$2,191,936.90	\$0.00	\$2,191,936.90	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	\$0.00	\$0.00	(\$4,523,581.78)	(\$4,523,581.78)	\$4,523,581.78	\$0.00	\$4,523,581.78	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	\$0.00	\$0.00	(\$1,207,259.30)	(\$1,207,259.30)	\$1,207,259.30	\$0.00	\$1,207,259.30	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	\$0.00	\$0.00	\$0.00	(\$27,717.80)	(\$27,717.80)	\$27,717.80	\$0.00	\$27,717.80	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	\$0.00	\$0.00	(\$1,319,417.30)	(\$1,319,417.30)	\$1,319,417.30	\$0.00	\$1,319,417.30	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	\$0.00	\$0.00	(\$6,769.60)	(\$6,769.60)	\$6,769.60	\$0.00	\$6,769.60	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	\$0.00	\$0.00	(\$55,747.33)	(\$55,747.33)	\$55,747.33	\$0.00	\$55,747.33	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	\$0.00	\$0.00	\$0.00	(\$26,255.20)	(\$26,255.20)	\$26,255.20	\$0.00	\$26,255.20	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	\$0.00	\$0.00	(\$1,285,537.33)	(\$1,285,537.33)	\$1,285,537.33	\$0.00	\$1,285,537.33	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	\$0.00	\$0.00	(\$78,134.17)	(\$78,134.17)	\$78,134.17	\$0.00	\$78,134.17	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	\$0.00	\$0.00	(\$37,156.90)	(\$37,156.90)	\$37,156.90	\$0.00	\$37,156.90	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	\$0.00	\$0.00	\$0.00	(\$21,539.65)	(\$21,539.65)	\$21,539.65	\$0.00	\$21,539.65	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	\$0.00	\$0.00	(\$3,535,419.46)	(\$3,535,419.46)	\$3,535,419.46	\$0.00	\$3,535,419.46	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	\$0.00	\$0.00	(\$499,855.70)	(\$499,855.70)	\$499,855.70	\$0.00	\$499,855.70	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	\$0.00	\$0.00	\$0.00	(\$535,685.85)	(\$535,685.85)	\$535,685.85	\$0.00	\$535,685.85	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	\$0.00	\$0.00	\$0.00	(\$70,157.70)	(\$70,157.70)	\$70,157.70	\$0.00	\$70,157.70	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	\$0.00	\$0.00	(\$538,251.42)	(\$538,251.42)	\$538,251.42	\$0.00	\$538,251.42	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	\$0.00	\$0.00	(\$1,146,828.40)	(\$1,146,828.40)	\$1,146,828.40	\$0.00	\$1,146,828.40	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	\$0.00	\$0.00	(\$19,893.20)	(\$19,893.20)	\$19,893.20	\$0.00	\$19,893.20	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%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$32,534,571.00)	\$0.00	(\$32,534,571.00)	(\$6,781,295.00)	(\$6,781,295.00)	(\$25,753,276.00)	\$0.00	(\$25,753,276.00)	79.16%
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)	(\$104,103.61)	(\$104,103.61)	(\$107,421.39)	\$0.00	(\$107,421.39)	50.78%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	(\$64,704.00)	\$0.00	(\$64,704.00)	(\$47,035.07)	(\$47,035.07)	(\$17,668.93)	\$0.00	(\$17,668.93)	27.31%
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)	(\$1,191,338.48)	(\$1,191,338.48)	\$928.48	\$0.00	\$928.48	-0.08%
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)	(\$1,572,936.47)	(\$1,572,936.47)	(\$4,183,718.53)	\$0.00	(\$4,183,718.53)	72.68%
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)	(\$95,400.27)	(\$95,400.27)	(\$384,599.73)	\$0.00	(\$384,599.73)	80.12%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	(\$27,267.88)	(\$27,267.88)	\$27,267.88	\$0.00	\$27,267.88	0.00%
	FUND: General Fund - 100	(\$201,694,166.00)	\$0.00	(\$201,694,166.00)	(\$50,279,628.31)	(\$50,279,628.31)	(\$151,414,537.69)	\$0.00	(\$151,414,537.69)	75.07%
Grand Total:		(\$201,694,166.00)	\$0.00	(\$201,694,166.00)	(\$50,279,628.31)	(\$50,279,628.31)	(\$151,414,537.69)	\$0.00	(\$151,414,537.69)	75.07%

End of Report

LEXINGTON RICHLAND SCHOOL DISTRICT 5
GENERAL FUND
MONTHLY EXPENDITURE SUMMARY
FOR THE PERIOD ENDING NOVEMBER 30, 2021

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended
SALARIES AND FRINGE				
Instructional	\$ 116,886,814	\$ 116,781,964	\$ 35,531,891	30.43%
Support & Community Services	61,900,092	61,881,479	23,784,759	38.44%
Subtotal	178,786,906	178,663,443	59,316,650	33.20%
CONTRACTUAL SERVICES & Oth. Obj.				
Instructional	2,376,900	2,376,629	893,400	37.59%
Support & Community Services	12,418,448	12,421,176	5,501,478	44.29%
Subtotal	14,795,348	14,797,805	6,394,878	43.22%
SUPPLIES AND MATERIALS				
Instructional	1,735,421	1,832,419	931,663	50.84%
Support & Community Services	6,001,209	6,014,717	2,470,456	41.07%
Subtotal	7,736,630	7,847,136	3,402,119	43.35%
EQUIPMENT				
Instructional	-	-	5,422	
Support & Community Services	87,385	87,385	55,899	63.97%
Subtotal	87,385	87,385	61,321	70.17%
TRANSFERS				
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	18,444	92.22%
Food Service	267,897	267,897	-	0.00%
	287,897	287,897	18,444	6.41%
OPERATIONAL BALANCE				
TOTAL EXPENDITURES THROUGH 11/30/2021	\$ 201,694,166	\$ 201,683,666	\$ 69,193,412	34.31%
TOTAL EXPENDITURES THROUGH 11/30/2020	\$ 195,794,553	\$ 199,524,672	\$ 62,740,695	31.45%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	\$4,887,715.57	\$0.00	\$4,887,715.57	\$1,526,772.68	\$1,526,772.68	\$3,360,942.89	\$3,368,688.89	(\$7,746.00)	-0.16%
100.111.2000000.0000.000	Employee Benefits	\$2,150,602.43	\$0.00	\$2,150,602.43	\$691,564.62	\$691,564.62	\$1,459,037.81	\$1,493,405.45	(\$34,367.64)	-1.60%
100.111.3000000.0000.000	Purchased Services	\$50,043.00	\$580.00	\$50,623.00	\$801.72	\$801.72	\$49,821.28	\$0.00	\$49,821.28	98.42%
100.111.4000000.0000.000	Supplies and Materials	\$53,655.00	(\$580.00)	\$53,075.00	\$39,501.26	\$39,501.26	\$13,573.74	(\$1,709.31)	\$15,283.05	28.80%
	FUNCTION: Kindergarten Programs - 111	\$7,142,016.00	\$0.00	\$7,142,016.00	\$2,258,640.28	\$2,258,640.28	\$4,883,375.72	\$4,860,385.03	\$22,990.69	0.32%
100.112.1000000.0000.000	Salaries	\$14,140,206.87	(\$11,500.00)	\$14,128,706.87	\$4,211,360.96	\$4,211,360.96	\$9,917,345.91	\$9,530,317.73	\$387,028.18	2.74%
100.112.2000000.0000.000	Employee Benefits	\$5,635,720.13	\$0.00	\$5,635,720.13	\$1,783,698.31	\$1,783,698.31	\$3,852,021.82	\$3,900,405.91	(\$48,384.09)	-0.86%
100.112.3000000.0000.000	Purchased Services	\$123,241.00	\$0.00	\$123,241.00	\$2,060.59	\$2,060.59	\$121,180.41	\$0.00	\$121,180.41	98.33%
100.112.4000000.0000.000	Supplies and Materials	\$227,119.00	\$11,500.00	\$238,619.00	\$173,402.50	\$173,402.50	\$65,216.50	(\$5,558.99)	\$70,775.49	29.66%
	FUNCTION: Primary Programs - 112	\$20,126,287.00	\$0.00	\$20,126,287.00	\$6,170,522.36	\$6,170,522.36	\$13,955,764.64	\$13,425,164.65	\$530,599.99	2.64%
100.113.1000000.0000.000	Salaries	\$25,129,062.25	(\$34,225.00)	\$25,094,837.25	\$7,385,096.73	\$7,385,096.73	\$17,709,740.52	\$16,627,412.80	\$1,082,327.72	4.31%
100.113.2000000.0000.000	Employee Benefits	\$9,413,265.75	\$0.00	\$9,413,265.75	\$3,056,590.46	\$3,056,590.46	\$6,356,675.29	\$6,575,090.51	(\$218,415.22)	-2.32%
100.113.3000000.0000.000	Purchased Services	\$382,151.00	\$0.00	\$382,151.00	\$3,825.81	\$3,825.81	\$378,325.19	\$32.00	\$378,293.19	98.99%
100.113.4000000.0000.000	Supplies and Materials	\$418,619.00	\$33,725.00	\$452,344.00	\$241,941.10	\$241,941.10	\$210,402.90	(\$11,260.31)	\$221,663.21	49.00%
	FUNCTION: Elementary Programs - 113	\$35,343,098.00	(\$500.00)	\$35,342,598.00	\$10,687,454.10	\$10,687,454.10	\$24,655,143.90	\$23,191,275.00	\$1,463,868.90	4.14%
100.114.1000000.0000.000	Salaries	\$20,518,117.46	(\$59,125.00)	\$20,458,992.46	\$5,901,991.23	\$5,901,991.23	\$14,557,001.23	\$13,361,730.35	\$1,195,270.88	5.84%
100.114.2000000.0000.000	Employee Benefits	\$7,218,176.54	\$0.00	\$7,218,176.54	\$2,378,759.04	\$2,378,759.04	\$4,839,417.50	\$5,153,189.58	(\$313,772.08)	-4.35%
100.114.3000000.0000.000	Purchased Services	\$350,103.00	\$0.00	\$350,103.00	\$26,729.00	\$26,729.00	\$323,374.00	\$20,081.60	\$303,292.40	86.63%
100.114.4000000.0000.000	Supplies and Materials	\$631,216.00	\$52,353.00	\$683,569.00	\$320,656.60	\$320,656.60	\$362,912.40	\$12,215.96	\$350,696.44	51.30%
100.114.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$5,422.13	\$5,422.13	(\$5,422.13)	\$0.00	(\$5,422.13)	0.00%
100.114.6000000.0000.000	Other Objects	\$885.00	\$0.00	\$885.00	\$2,112.99	\$2,112.99	(\$1,227.99)	\$0.00	(\$1,227.99)	-138.76%
	FUNCTION: High School Programs - 114	\$28,718,498.00	(\$6,772.00)	\$28,711,726.00	\$8,635,670.99	\$8,635,670.99	\$20,076,055.01	\$18,547,217.49	\$1,528,837.52	5.32%
100.115.1000000.0000.000	Salaries	\$3,098,354.40	\$0.00	\$3,098,354.40	\$883,259.27	\$883,259.27	\$2,215,095.13	\$1,917,206.36	\$297,888.77	9.61%
100.115.2000000.0000.000	Employee Benefits	\$797,736.60	\$0.00	\$797,736.60	\$365,631.19	\$365,631.19	\$432,105.41	\$627,760.47	(\$195,655.06)	-24.53%
100.115.3000000.0000.000	Purchased Services	\$25,678.00	\$0.00	\$25,678.00	\$3,906.06	\$3,906.06	\$21,771.94	\$3,657.04	\$18,114.90	70.55%
100.115.4000000.0000.000	Supplies and Materials	\$112,500.00	\$0.00	\$112,500.00	\$40,822.60	\$40,822.60	\$71,677.40	\$3,473.54	\$68,203.86	60.63%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$4,034,269.00	\$0.00	\$4,034,269.00	\$1,293,619.12	\$1,293,619.12	\$2,740,649.88	\$2,552,097.41	\$188,552.47	4.67%
100.118.1000000.0000.000	Salaries	\$364,041.65	\$0.00	\$364,041.65	\$96,151.38	\$96,151.38	\$267,890.27	\$209,224.68	\$58,665.59	16.12%
100.118.2000000.0000.000	Employee Benefits	\$96,914.35	\$0.00	\$96,914.35	\$46,311.78	\$46,311.78	\$50,602.57	\$83,474.76	(\$32,872.19)	-33.92%
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	\$142,863.16	\$142,863.16	\$319,655.84	\$292,699.44	\$26,956.40	5.83%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.121.1000000.0000.000	Salaries	\$1,751,079.10	\$0.00	\$1,751,079.10	\$648,422.00	\$648,422.00	\$1,102,657.10	\$1,406,904.12	(\$304,247.02)	-17.37%
100.121.2000000.0000.000	Employee Benefits	\$645,832.90	\$0.00	\$645,832.90	\$270,430.78	\$270,430.78	\$375,402.12	\$479,015.92	(\$103,613.80)	-16.04%
100.121.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$25,577.50	\$25,577.50	(\$25,577.50)	\$67,047.50	(\$92,625.00)	0.00%
100.121.4000000.0000.000	Supplies and Materials	\$3,093.00	\$0.00	\$3,093.00	\$17,525.79	\$17,525.79	(\$14,432.79)	(\$1,536.16)	(\$12,896.63)	-416.96%
FUNCTION: Educable Mentally Handicapped - 121		\$2,400,005.00	\$0.00	\$2,400,005.00	\$961,956.07	\$961,956.07	\$1,438,048.93	\$1,951,431.38	(\$513,382.45)	-21.39%
100.122.1000000.0000.000	Salaries	\$423,720.35	\$0.00	\$423,720.35	\$137,463.38	\$137,463.38	\$286,256.97	\$301,168.08	(\$14,911.11)	-3.52%
100.122.2000000.0000.000	Employee Benefits	\$184,440.90	\$0.00	\$184,440.90	\$55,398.99	\$55,398.99	\$129,041.91	\$125,384.37	\$3,657.54	1.98%
100.122.4000000.0000.000	Supplies and Materials	\$1,851.75	\$0.00	\$1,851.75	\$4,289.14	\$4,289.14	(\$2,437.39)	(\$181.68)	(\$2,255.71)	-121.82%
FUNCTION: Trainable Mentally Handicapped - 122		\$610,013.00	\$0.00	\$610,013.00	\$197,151.51	\$197,151.51	\$412,861.49	\$426,370.77	(\$13,509.28)	-2.21%
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	\$615.58	\$615.58	\$678.42	(\$347.39)	\$1,025.81	79.27%
FUNCTION: Orthopedically Handicapped - 123		\$1,424.00	\$0.00	\$1,424.00	\$615.58	\$615.58	\$808.42	(\$347.39)	\$1,155.81	81.17%
100.124.1000000.0000.000	Salaries	\$63,401.21	\$0.00	\$63,401.21	\$22,160.16	\$22,160.16	\$41,241.05	\$51,048.95	(\$9,807.90)	-15.47%
100.124.2000000.0000.000	Employee Benefits	\$24,017.04	\$0.00	\$24,017.04	\$8,320.35	\$8,320.35	\$15,696.69	\$18,094.89	(\$2,398.20)	-9.99%
100.124.4000000.0000.000	Supplies and Materials	\$1,674.75	\$0.00	\$1,674.75	\$289.77	\$289.77	\$1,384.98	(\$126.02)	\$1,511.00	90.22%
FUNCTION: Visually Handicapped - 124		\$89,093.00	\$0.00	\$89,093.00	\$30,770.28	\$30,770.28	\$58,322.72	\$69,017.82	(\$10,695.10)	-12.00%
100.125.1000000.0000.000	Salaries	\$337,932.31	\$0.00	\$337,932.31	\$72,321.31	\$72,321.31	\$265,611.00	\$163,834.59	\$101,776.41	30.12%
100.125.2000000.0000.000	Employee Benefits	\$94,620.69	\$0.00	\$94,620.69	\$27,462.66	\$27,462.66	\$67,158.03	\$49,466.23	\$17,691.80	18.70%
100.125.3000000.0000.000	Purchased Services	\$775.00	\$0.00	\$775.00	\$16,850.00	\$16,850.00	(\$16,075.00)	\$50,650.00	(\$66,725.00)	-8609.68%
100.125.4000000.0000.000	Supplies and Materials	\$3,563.00	\$0.00	\$3,563.00	\$538.77	\$538.77	\$3,024.23	\$30.50	\$2,993.73	84.02%
FUNCTION: Hearing Handicapped - 125		\$436,891.00	\$0.00	\$436,891.00	\$117,172.74	\$117,172.74	\$319,718.26	\$263,981.32	\$55,736.94	12.76%
100.126.1000000.0000.000	Salaries	\$2,041,688.23	\$0.00	\$2,041,688.23	\$518,940.02	\$518,940.02	\$1,522,748.21	\$1,187,253.39	\$335,494.82	16.43%
100.126.2000000.0000.000	Employee Benefits	\$721,993.77	\$0.00	\$721,993.77	\$211,966.15	\$211,966.15	\$510,027.62	\$477,683.26	\$32,344.36	4.48%
100.126.3000000.0000.000	Purchased Services	\$73,710.00	\$0.00	\$73,710.00	\$92,453.75	\$92,453.75	(\$18,743.75)	\$254,361.25	(\$273,105.00)	-370.51%
100.126.4000000.0000.000	Supplies and Materials	\$68,846.00	\$0.00	\$68,846.00	\$12,871.13	\$12,871.13	\$55,974.87	(\$358.54)	\$56,333.41	81.83%
FUNCTION: Speech Handicapped - 126		\$2,906,238.00	\$0.00	\$2,906,238.00	\$836,231.05	\$836,231.05	\$2,070,006.95	\$1,918,939.36	\$151,067.59	5.20%
100.127.1000000.0000.000	Salaries	\$4,483,782.29	\$0.00	\$4,483,782.29	\$1,245,692.24	\$1,245,692.24	\$3,238,090.05	\$2,803,486.29	\$434,603.76	9.69%
100.127.2000000.0000.000	Employee Benefits	\$1,691,134.71	\$0.00	\$1,691,134.71	\$515,460.37	\$515,460.37	\$1,175,674.34	\$1,132,848.12	\$42,826.22	2.53%
100.127.3000000.0000.000	Purchased Services	\$35,024.00	\$0.00	\$35,024.00	\$23,887.50	\$23,887.50	\$11,136.50	\$68,737.50	(\$57,601.00)	-164.46%
100.127.4000000.0000.000	Supplies and Materials	\$90,298.00	\$0.00	\$90,298.00	\$33,808.93	\$33,808.93	\$56,489.07	(\$1,019.56)	\$57,508.63	63.69%
FUNCTION: Learning Disabilities - 127		\$6,300,239.00	\$0.00	\$6,300,239.00	\$1,818,849.04	\$1,818,849.04	\$4,481,389.96	\$4,004,052.35	\$477,337.61	7.58%
100.128.1000000.0000.000	Salaries	\$730,708.88	\$0.00	\$730,708.88	\$197,939.37	\$197,939.37	\$532,769.51	\$438,067.86	\$94,701.65	12.96%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.128.2000000.0000.000	Employee Benefits	\$258,410.12	\$0.00	\$258,410.12	\$88,837.65	\$88,837.65	\$169,572.47	\$193,616.30	(\$24,043.83)	-9.30%
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	\$1,755.91	\$1,755.91	\$362.09	\$0.00	\$362.09	17.10%
FUNCTION: Emotionally Handicapped - 128		\$997,737.00	\$0.00	\$997,737.00	\$288,532.93	\$288,532.93	\$709,204.07	\$631,684.16	\$77,519.91	7.77%
100.129.1000000.0000.000	Salaries	\$789,476.68	\$0.00	\$789,476.68	\$196,893.48	\$196,893.48	\$592,583.20	\$406,650.72	\$185,932.48	23.55%
100.129.2000000.0000.000	Employee Benefits	\$204,212.32	\$0.00	\$204,212.32	\$82,212.94	\$82,212.94	\$121,999.38	\$140,536.77	(\$18,537.39)	-9.08%
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	\$1,400.00	\$1,400.00	(\$1,400.00)	\$0.00	(\$1,400.00)	0.00%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		\$1,000,607.00	\$0.00	\$1,000,607.00	\$280,506.42	\$280,506.42	\$720,100.58	\$547,187.49	\$172,913.09	17.28%
100.135.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00	(\$1,300.00)	\$0.00	(\$1,300.00)	0.00%
100.135.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$105.30	\$105.30	(\$105.30)	\$0.00	(\$105.30)	0.00%
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%
JUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		\$0.00	\$0.00	\$0.00	\$1,505.30	\$1,505.30	(\$1,505.30)	\$0.00	(\$1,505.30)	0.00%
100.136.1000000.0000.000	Salaries	\$50,997.12	\$0.00	\$50,997.12	\$1,654.42	\$1,654.42	\$49,342.70	\$3,775.02	\$45,567.68	89.35%
100.136.2000000.0000.000	Employee Benefits	\$950.88	\$0.00	\$950.88	\$733.88	\$733.88	\$217.00	\$1,058.90	(\$841.90)	-88.54%
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	\$2,488.30	\$2,488.30	\$49,859.70	\$4,833.92	\$45,025.78	86.01%
100.137.1000000.0000.000	Salaries	\$1,197,264.93	\$0.00	\$1,197,264.93	\$322,260.90	\$322,260.90	\$875,004.03	\$751,083.81	\$123,920.22	10.35%
100.137.2000000.0000.000	Employee Benefits	\$469,208.07	\$0.00	\$469,208.07	\$136,456.77	\$136,456.77	\$332,751.30	\$329,361.01	\$3,390.29	0.72%
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	\$1,794.60	\$1,794.60	(\$1,254.60)	\$0.00	(\$1,254.60)	-232.33%
INCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,697,487.00	\$0.00	\$1,697,487.00	\$460,512.27	\$460,512.27	\$1,236,974.73	\$1,080,444.82	\$156,529.91	9.22%
100.138.1000000.0000.000	Salaries	\$6,505.88	\$0.00	\$6,505.88	\$731.24	\$731.24	\$5,774.64	\$1,654.44	\$4,120.20	63.33%
100.138.2000000.0000.000	Employee Benefits	\$777.12	\$0.00	\$777.12	\$286.70	\$286.70	\$490.42	\$678.10	(\$187.68)	-24.15%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$7,283.00	\$0.00	\$7,283.00	\$1,017.94	\$1,017.94	\$6,265.06	\$2,332.54	\$3,932.52	54.00%
100.139.1000000.0000.000	Salaries	\$1,080,205.77	\$0.00	\$1,080,205.77	\$366,730.78	\$366,730.78	\$713,474.99	\$772,541.92	(\$59,066.93)	-5.47%
100.139.2000000.0000.000	Employee Benefits	\$524,568.23	\$0.00	\$524,568.23	\$166,012.23	\$166,012.23	\$358,556.00	\$350,069.07	\$8,486.93	1.62%
100.139.3000000.0000.000	Purchased Services	\$18,147.00	\$0.00	\$18,147.00	\$4,688.52	\$4,688.52	\$13,458.48	(\$40.30)	\$13,498.78	74.39%
100.139.4000000.0000.000	Supplies and Materials	\$25,851.00	\$0.00	\$25,851.00	\$6,138.51	\$6,138.51	\$19,712.49	\$302.01	\$19,410.48	75.09%
100.139.6000000.0000.000	Other Objects	\$3,500.00	\$0.00	\$3,500.00	\$494.50	\$494.50	\$3,005.50	(\$200.00)	\$3,205.50	91.59%
FUNCTION: Early Childhood Programs - 139		\$1,652,272.00	\$0.00	\$1,652,272.00	\$544,064.54	\$544,064.54	\$1,108,207.46	\$1,122,672.70	(\$14,465.24)	-0.88%
100.141.1000000.0000.000	Salaries	\$1,359,968.47	\$0.00	\$1,359,968.47	\$329,669.78	\$329,669.78	\$1,030,298.69	\$758,174.66	\$272,124.03	20.01%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.141.2000000.0000.000	Employee Benefits	\$548,011.53	\$0.00	\$548,011.53	\$135,058.07	\$135,058.07	\$412,953.46	\$327,612.97	\$85,340.49	15.57%
100.141.3000000.0000.000	Purchased Services	\$9,472.00	\$0.00	\$9,472.00	\$1,523.00	\$1,523.00	\$7,949.00	\$0.00	\$7,949.00	83.92%
100.141.4000000.0000.000	Supplies and Materials	\$12,725.00	\$0.00	\$12,725.00	\$2,701.52	\$2,701.52	\$10,023.48	\$25.00	\$9,998.48	78.57%
100.141.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$175.50	\$175.50	(\$175.50)	\$0.00	(\$175.50)	0.00%
FUNCTION: Gifted and Talented Academic - 141		\$1,930,177.00	\$0.00	\$1,930,177.00	\$469,127.87	\$469,127.87	\$1,461,049.13	\$1,085,812.63	\$375,236.50	19.44%
100.143.1000000.0000.000	Salaries	\$363,375.17	\$0.00	\$363,375.17	\$74,407.42	\$74,407.42	\$288,967.75	\$172,418.30	\$116,549.45	32.07%
100.143.2000000.0000.000	Employee Benefits	\$85,229.83	\$0.00	\$85,229.83	\$28,991.16	\$28,991.16	\$56,238.67	\$59,851.09	(\$3,612.42)	-4.24%
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	\$103,498.58	\$103,498.58	\$346,206.42	\$232,269.39	\$113,937.03	25.34%
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	\$16,911.50	\$16,911.50	\$33,088.50	\$0.00	\$33,088.50	66.18%
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	\$28,561.50	\$28,561.50	\$41,513.50	\$0.00	\$41,513.50	59.24%
100.145.1000000.0000.000	Salaries	\$71,289.00	\$0.00	\$71,289.00	\$15,372.75	\$15,372.75	\$55,916.25	\$12,372.00	\$43,544.25	61.08%
100.145.2000000.0000.000	Employee Benefits	\$22,189.00	\$0.00	\$22,189.00	\$6,328.34	\$6,328.34	\$15,860.66	\$4,438.87	\$11,421.79	51.48%
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	\$21,701.09	\$21,701.09	\$87,776.91	\$16,810.87	\$70,966.04	64.82%
100.148.1000000.0000.000	Salaries	\$171,636.77	\$0.00	\$171,636.77	\$48,843.95	\$48,843.95	\$122,792.82	\$110,250.77	\$12,542.05	7.31%
100.148.2000000.0000.000	Employee Benefits	\$57,476.23	\$0.00	\$57,476.23	\$19,209.52	\$19,209.52	\$38,266.71	\$42,055.76	(\$3,789.05)	-6.59%
100.148.3000000.0000.000	Purchased Services	\$7,000.00	\$0.00	\$7,000.00	\$45.00	\$45.00	\$6,955.00	\$155.00	\$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	\$68,198.47	\$68,198.47	\$170,789.53	\$152,461.53	\$18,328.00	7.67%
100.149.1000000.0000.000	Salaries	\$527,143.98	\$0.00	\$527,143.98	\$252,212.12	\$252,212.12	\$274,931.86	\$453,773.59	(\$178,841.73)	-33.93%
100.149.2000000.0000.000	Employee Benefits	\$251,852.19	\$0.00	\$251,852.19	\$95,528.84	\$95,528.84	\$156,323.35	\$189,044.45	(\$32,721.10)	-12.99%
100.149.3000000.0000.000	Purchased Services	\$1,180,569.83	\$0.00	\$1,180,569.83	\$674,768.04	\$674,768.04	\$505,801.79	(\$741.51)	\$506,543.30	42.91%
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	\$1,023,409.00	\$1,023,409.00	\$939,657.00	\$642,076.53	\$297,580.47	15.16%
100.161.1000000.0000.000	Salaries	\$694,849.13	\$0.00	\$694,849.13	\$242,571.54	\$242,571.54	\$452,277.59	\$506,290.48	(\$54,012.89)	-7.77%
100.161.2000000.0000.000	Employee Benefits	\$360,018.62	\$0.00	\$360,018.62	\$114,229.23	\$114,229.23	\$245,789.39	\$220,844.86	\$24,944.53	6.93%
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	\$9,820.54	\$9,820.54	\$9,312.71	(\$119.67)	\$9,432.38	49.30%
FUNCTION: Other Exceptional Programs - 161		\$1,082,551.00	\$0.00	\$1,082,551.00	\$366,621.31	\$366,621.31	\$715,929.69	\$727,015.67	(\$11,085.98)	-1.02%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.172.1000000.0000.000	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%
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	\$795.00	\$795.00	(\$795.00)	\$0.00	(\$795.00)	0.00%
100.175.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$245.74	\$245.74	(\$245.74)	\$0.00	(\$245.74)	0.00%
	JNCTION: Instructional Programs Beyond Regular School Day - 175	\$0.00	\$0.00	\$0.00	\$1,040.74	\$1,040.74	(\$1,040.74)	\$0.00	(\$1,040.74)	0.00%
100.181.1000000.0000.000	Salaries	\$116,351.46	\$0.00	\$116,351.46	\$49,559.20	\$49,559.20	\$66,792.26	\$67,982.80	(\$1,190.54)	-1.02%
100.181.2000000.0000.000	Employee Benefits	\$39,436.54	\$0.00	\$39,436.54	\$18,051.75	\$18,051.75	\$21,384.79	\$24,507.50	(\$3,122.71)	-7.92%
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	\$67,610.95	\$67,610.95	\$92,342.05	\$92,490.30	(\$148.25)	-0.09%
100.182.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00%
100.182.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$162.00	\$162.00	(\$162.00)	\$0.00	(\$162.00)	0.00%
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	\$2,968.37	\$2,968.37	\$1,005.63	\$0.00	\$1,005.63	25.31%
	FUNCTION: Adult Secondary Education Programs - 182	\$4,024.00	\$0.00	\$4,024.00	\$5,130.37	\$5,130.37	(\$1,106.37)	\$0.00	(\$1,106.37)	-27.49%
100.188.1000000.0000.000	Salaries	\$56,745.83	\$0.00	\$56,745.83	\$25,874.71	\$25,874.71	\$30,871.12	\$39,863.99	(\$8,992.87)	-15.85%
100.188.2000000.0000.000	Employee Benefits	\$2,404.17	\$0.00	\$2,404.17	\$11,214.17	\$11,214.17	(\$8,810.00)	\$7,812.80	(\$16,622.80)	-691.42%
100.188.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$208.45	\$208.45	(\$208.45)	(\$208.45)	\$0.00	0.00%
	FUNCTION: Parenting/Family Literacy - 188	\$59,150.00	\$0.00	\$59,150.00	\$37,297.33	\$37,297.33	\$21,852.67	\$47,468.34	(\$25,615.67)	-43.31%
100.190.1000000.0000.000	Salaries	\$734,231.79	\$0.00	\$734,231.79	\$199,259.58	\$199,259.58	\$534,972.21	\$460,557.50	\$74,414.71	10.14%
100.190.2000000.0000.000	Employee Benefits	\$162,912.21	\$0.00	\$162,912.21	\$60,673.70	\$60,673.70	\$102,238.51	\$116,199.14	(\$13,960.63)	-8.57%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$1,850.04	\$1,850.04	\$18,949.96	\$7,937.30	\$11,012.66	52.95%
	FUNCTION: Instructional Pupil Activity - 190	\$917,944.00	\$0.00	\$917,944.00	\$261,783.32	\$261,783.32	\$656,160.68	\$584,693.94	\$71,466.74	7.79%
100.211.1000000.0000.000	Salaries	\$1,288,656.35	\$0.00	\$1,288,656.35	\$386,773.71	\$386,773.71	\$901,882.64	\$775,770.67	\$126,111.97	9.79%
100.211.2000000.0000.000	Employee Benefits	\$352,121.65	\$0.00	\$352,121.65	\$172,540.00	\$172,540.00	\$179,581.65	\$277,174.73	(\$97,593.08)	-27.72%
100.211.3000000.0000.000	Purchased Services	\$120,000.00	\$0.00	\$120,000.00	\$1,111.67	\$1,111.67	\$118,888.33	\$0.00	\$118,888.33	99.07%
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%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Attendance and Social Work Services - 211		\$1,776,888.00	\$0.00	\$1,776,888.00	\$583,917.38	\$583,917.38	\$1,192,970.62	\$1,052,945.40	\$140,025.22	7.88%
100.212.1000000.0000.000	Salaries	\$4,136,872.80	\$0.00	\$4,136,872.80	\$1,267,636.46	\$1,267,636.46	\$2,869,236.34	\$2,488,410.57	\$380,825.77	9.21%
100.212.2000000.0000.000	Employee Benefits	\$1,174,971.50	\$0.00	\$1,174,971.50	\$525,177.71	\$525,177.71	\$649,793.79	\$824,774.06	(\$174,980.27)	-14.89%
100.212.3000000.0000.000	Purchased Services	\$3,098.70	\$0.00	\$3,098.70	\$508.98	\$508.98	\$2,589.72	\$0.00	\$2,589.72	83.57%
100.212.4000000.0000.000	Supplies and Materials	\$25,041.00	\$0.00	\$25,041.00	\$11,984.10	\$11,984.10	\$13,056.90	(\$1,344.25)	\$14,401.15	57.51%
FUNCTION: Guidance Services - 212		\$5,339,984.00	\$0.00	\$5,339,984.00	\$1,805,307.25	\$1,805,307.25	\$3,534,676.75	\$3,311,840.38	\$222,836.37	4.17%
100.213.1000000.0000.000	Salaries	\$2,072,056.38	\$0.00	\$2,072,056.38	\$688,735.91	\$688,735.91	\$1,383,320.47	\$1,463,971.67	(\$80,651.20)	-3.89%
100.213.2000000.0000.000	Employee Benefits	\$793,334.82	\$0.00	\$793,334.82	\$283,176.84	\$283,176.84	\$510,157.98	\$517,042.74	(\$6,884.76)	-0.87%
100.213.3000000.0000.000	Purchased Services	\$55,531.80	\$0.00	\$55,531.80	\$39,680.00	\$39,680.00	\$15,851.80	\$173,120.00	(\$157,268.20)	-283.20%
100.213.4000000.0000.000	Supplies and Materials	\$26,916.00	\$0.00	\$26,916.00	\$11,930.57	\$11,930.57	\$14,985.43	(\$2,373.41)	\$17,358.84	64.49%
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	\$1,023,523.32	\$1,023,523.32	\$1,924,431.68	\$2,151,761.00	(\$227,329.32)	-7.71%
100.214.1000000.0000.000	Salaries	\$1,499,865.63	\$0.00	\$1,499,865.63	\$416,393.88	\$416,393.88	\$1,083,471.75	\$754,339.77	\$329,131.98	21.94%
100.214.2000000.0000.000	Employee Benefits	\$273,145.37	\$0.00	\$273,145.37	\$162,929.75	\$162,929.75	\$110,215.62	\$208,207.73	(\$97,992.11)	-35.88%
100.214.3000000.0000.000	Purchased Services	\$21,033.00	\$0.00	\$21,033.00	\$25,845.08	\$25,845.08	(\$4,812.08)	\$80,510.00	(\$85,322.08)	-405.66%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$3,404.99	\$3,404.99	\$2,445.01	\$0.00	\$2,445.01	41.80%
FUNCTION: Psychological Services - 214		\$1,799,894.00	\$0.00	\$1,799,894.00	\$608,573.70	\$608,573.70	\$1,191,320.30	\$1,043,057.50	\$148,262.80	8.24%
100.217.1000000.0000.000	Salaries	\$102,487.42	\$0.00	\$102,487.42	\$45,977.40	\$45,977.40	\$56,510.02	\$62,489.56	(\$5,979.54)	-5.83%
100.217.2000000.0000.000	Employee Benefits	\$35,823.58	\$0.00	\$35,823.58	\$15,982.30	\$15,982.30	\$19,841.28	\$21,697.80	(\$1,856.52)	-5.18%
100.217.4000000.0000.000	Supplies and Materials	\$2,035.00	\$0.00	\$2,035.00	\$1,783.04	\$1,783.04	\$251.96	(\$100.26)	\$352.22	17.31%
FUNCTION: Career Specialist Services - 217		\$140,346.00	\$0.00	\$140,346.00	\$63,742.74	\$63,742.74	\$76,603.26	\$84,087.10	(\$7,483.84)	-5.33%
100.221.1000000.0000.000	Salaries	\$2,107,086.04	\$0.00	\$2,107,086.04	\$772,791.27	\$772,791.27	\$1,334,294.77	\$1,302,471.65	\$31,823.12	1.51%
100.221.2000000.0000.000	Employee Benefits	\$669,637.96	\$0.00	\$669,637.96	\$291,111.77	\$291,111.77	\$378,526.19	\$427,687.86	(\$49,161.67)	-7.34%
100.221.3000000.0000.000	Purchased Services	\$552,432.50	\$500.00	\$552,932.50	\$533,372.38	\$533,372.38	\$19,560.12	\$4,100.20	\$15,459.92	2.80%
100.221.4000000.0000.000	Supplies and Materials	\$83,115.00	\$0.00	\$83,115.00	\$5,413.93	\$5,413.93	\$77,701.07	\$9,850.94	\$67,850.13	81.63%
100.221.6000000.0000.000	Other Objects	\$31,929.50	\$0.00	\$31,929.50	\$30,664.00	\$30,664.00	\$1,265.50	\$0.00	\$1,265.50	3.96%
FUNCTION: Improvement of Instruction Curriculum Development - 221		\$3,444,201.00	\$500.00	\$3,444,701.00	\$1,633,353.35	\$1,633,353.35	\$1,811,347.65	\$1,744,110.65	\$67,237.00	1.95%
100.222.1000000.0000.000	Salaries	\$2,101,952.34	\$0.00	\$2,101,952.34	\$606,682.78	\$606,682.78	\$1,495,269.56	\$1,371,781.18	\$123,488.38	5.87%
100.222.2000000.0000.000	Employee Benefits	\$792,482.56	\$0.00	\$792,482.56	\$261,250.20	\$261,250.20	\$531,232.36	\$549,331.27	(\$18,098.91)	-2.28%
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	\$259,376.05	\$259,376.05	\$36,620.95	\$40,428.42	(\$3,807.47)	-1.29%
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	\$1,127,309.03	\$1,127,309.03	\$2,066,302.97	\$1,961,540.87	\$104,762.10	3.28%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.223.1000000.0000.000	Salaries	\$979,776.94	\$0.00	\$979,776.94	\$406,940.73	\$406,940.73	\$572,836.21	\$598,799.80	(\$25,963.59)	-2.65%
100.223.2000000.0000.000	Employee Benefits	\$324,049.06	\$0.00	\$324,049.06	\$151,758.29	\$151,758.29	\$172,290.77	\$211,800.94	(\$39,510.17)	-12.19%
100.223.3000000.0000.000	Purchased Services	\$6,198.00	\$0.00	\$6,198.00	\$163.63	\$163.63	\$6,034.37	\$0.00	\$6,034.37	97.36%
100.223.4000000.0000.000	Supplies and Materials	\$2,146.00	\$0.00	\$2,146.00	\$647.48	\$647.48	\$1,498.52	(\$54.06)	\$1,552.58	72.35%
100.223.6000000.0000.000	Other Objects	\$351.00	\$351.00	\$702.00	\$702.00	\$702.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Supervision of Special Programs - 223		\$1,312,521.00	\$351.00	\$1,312,872.00	\$560,212.13	\$560,212.13	\$752,659.87	\$810,546.68	(\$57,886.81)	-4.41%
100.224.3000000.0000.000	Purchased Services	\$75,622.00	(\$973.08)	\$74,648.92	\$12,065.04	\$12,065.04	\$62,583.88	(\$199.92)	\$62,783.80	84.11%
100.224.4000000.0000.000	Supplies and Materials	\$10,342.00	\$0.00	\$10,342.00	\$3,053.29	\$3,053.29	\$7,288.71	(\$73.01)	\$7,361.72	71.18%
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	(\$973.08)	\$85,341.92	\$15,118.33	\$15,118.33	\$70,223.59	(\$272.93)	\$70,496.52	82.60%
100.231.1000000.0000.000	Salaries	\$79,624.33	\$0.00	\$79,624.33	\$21,743.25	\$21,743.25	\$57,881.08	\$34,461.00	\$23,420.08	29.41%
100.231.2000000.0000.000	Employee Benefits	\$10,752.67	\$0.00	\$10,752.67	\$6,534.28	\$6,534.28	\$4,218.39	\$6,730.14	(\$2,511.75)	-23.36%
100.231.3000000.0000.000	Purchased Services	\$341,616.00	\$0.00	\$341,616.00	\$243,852.84	\$243,852.84	\$97,763.16	\$137,509.35	(\$39,746.19)	-11.63%
100.231.6000000.0000.000	Other Objects	\$549,204.00	\$0.00	\$549,204.00	\$584,104.00	\$584,104.00	(\$34,900.00)	\$0.50	(\$34,900.50)	-6.35%
FUNCTION: Board of Education - 231		\$981,197.00	\$0.00	\$981,197.00	\$856,234.37	\$856,234.37	\$124,962.63	\$178,700.99	(\$53,738.36)	-5.48%
100.232.1000000.0000.000	Salaries	\$280,826.93	\$0.00	\$280,826.93	\$255,519.45	\$255,519.45	\$25,307.48	\$48,850.11	(\$23,542.63)	-8.38%
100.232.2000000.0000.000	Employee Benefits	\$90,466.07	\$0.00	\$90,466.07	\$69,188.52	\$69,188.52	\$21,277.55	\$7,667.58	\$13,609.97	15.04%
100.232.3000000.0000.000	Purchased Services	\$39,150.00	\$0.00	\$39,150.00	\$10,037.46	\$10,037.46	\$29,112.54	\$803.74	\$28,308.80	72.31%
100.232.4000000.0000.000	Supplies and Materials	\$6,723.00	\$0.00	\$6,723.00	\$1,417.14	\$1,417.14	\$5,305.86	(\$434.39)	\$5,740.25	85.38%
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	\$337,527.57	\$337,527.57	\$86,738.43	\$56,887.04	\$29,851.39	7.04%
100.233.1000000.0000.000	Salaries	\$11,974,653.54	(\$8,113.00)	\$11,966,540.54	\$4,541,689.10	\$4,541,689.10	\$7,424,851.44	\$7,037,183.35	\$387,668.09	3.24%
100.233.2000000.0000.000	Employee Benefits	\$4,115,432.46	\$0.00	\$4,115,432.46	\$1,833,344.73	\$1,833,344.73	\$2,282,087.73	\$2,519,117.36	(\$237,029.63)	-5.76%
100.233.3000000.0000.000	Purchased Services	\$241,205.00	(\$2,305.00)	\$238,900.00	\$30,197.31	\$30,197.31	\$208,702.69	\$2,431.08	\$206,271.61	86.34%
100.233.4000000.0000.000	Supplies and Materials	\$234,948.00	\$17,535.00	\$252,483.00	\$161,822.33	\$161,822.33	\$90,660.67	\$12,724.79	\$77,935.88	30.87%
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	(\$717.00)	\$22,785.00	\$16,300.00	\$16,300.00	\$6,485.00	\$0.00	\$6,485.00	28.46%
FUNCTION: School Administration - 233		\$16,593,441.00	\$6,400.00	\$16,599,841.00	\$6,583,353.47	\$6,583,353.47	\$10,016,487.53	\$9,571,456.58	\$445,030.95	2.68%
100.251.1000000.0000.000	Salaries	\$203,876.33	\$0.00	\$203,876.33	\$19,556.37	\$19,556.37	\$184,319.96	\$39,562.15	\$144,757.81	71.00%
100.251.2000000.0000.000	Employee Benefits	\$34,591.67	\$0.00	\$34,591.67	\$6,392.28	\$6,392.28	\$28,199.39	\$11,884.22	\$16,315.17	47.17%
100.251.3000000.0000.000	Purchased Services	\$326,600.00	\$0.00	\$326,600.00	\$79,308.56	\$79,308.56	\$247,291.44	\$186,882.50	\$60,408.94	18.50%
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	\$105,257.21	\$105,257.21	\$508,370.79	\$238,328.87	\$270,041.92	44.01%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.252.1000000.0000.000	Salaries	\$1,129,240.76	\$0.00	\$1,129,240.76	\$395,107.99	\$395,107.99	\$734,132.77	\$556,361.38	\$177,771.39	15.74%
100.252.2000000.0000.000	Employee Benefits	\$340,595.24	\$0.00	\$340,595.24	\$159,365.11	\$159,365.11	\$181,230.13	\$202,911.55	(\$21,681.42)	-6.37%
100.252.3000000.0000.000	Purchased Services	\$187,895.00	(\$10,000.00)	\$177,895.00	\$45,015.47	\$45,015.47	\$132,879.53	\$11,845.22	\$121,034.31	68.04%
100.252.4000000.0000.000	Supplies and Materials	\$48,560.00	\$0.00	\$48,560.00	\$16,655.88	\$16,655.88	\$31,904.12	\$795.44	\$31,108.68	64.06%
100.252.6000000.0000.000	Other Objects	\$5,938.00	\$0.00	\$5,938.00	\$3,092.00	\$3,092.00	\$2,846.00	\$0.00	\$2,846.00	47.93%
	FUNCTION: Fiscal Services - 252	\$1,712,229.00	(\$10,000.00)	\$1,702,229.00	\$619,236.45	\$619,236.45	\$1,082,992.55	\$771,913.59	\$311,078.96	18.27%
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	\$3,029,862.43	\$3,029,862.43	\$4,275,123.95	\$3,971,985.95	\$303,138.00	4.15%
100.254.2000000.0000.000	Employee Benefits	\$3,216,887.62	\$0.00	\$3,216,887.62	\$1,447,483.40	\$1,447,483.40	\$1,769,404.22	\$1,802,985.58	(\$33,581.36)	-1.04%
100.254.3000000.0000.000	Purchased Services	\$4,770,129.00	\$15,000.00	\$4,785,129.00	\$2,052,284.61	\$2,052,284.61	\$2,732,844.39	\$1,807,138.08	\$925,706.31	19.35%
100.254.4000000.0000.000	Supplies and Materials	\$4,858,083.11	(\$5,000.00)	\$4,853,083.11	\$1,925,905.47	\$1,925,905.47	\$2,927,177.64	\$602,455.25	\$2,324,722.39	47.90%
100.254.5000000.0000.000	Capital Outlay	\$83,684.89	\$0.00	\$83,684.89	\$46,801.50	\$46,801.50	\$36,883.39	\$26,716.41	\$10,166.98	12.15%
100.254.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$367.26	\$367.26	(\$367.26)	\$0.00	(\$367.26)	0.00%
	FUNCTION: Operation and Maintenance of Plant - 254	\$20,233,771.00	\$10,000.00	\$20,243,771.00	\$8,502,704.67	\$8,502,704.67	\$11,741,066.33	\$8,211,281.27	\$3,529,785.06	17.44%
100.255.1000000.0000.000	Salaries	\$4,286,899.77	\$0.00	\$4,286,899.77	\$1,475,441.58	\$1,475,441.58	\$2,811,458.19	\$2,537,581.50	\$273,876.69	6.39%
100.255.2000000.0000.000	Employee Benefits	\$1,436,086.23	\$0.00	\$1,436,086.23	\$641,250.78	\$641,250.78	\$794,835.45	\$981,156.61	(\$186,321.16)	-12.97%
100.255.3000000.0000.000	Purchased Services	\$162,000.00	\$0.00	\$162,000.00	\$42,811.97	\$42,811.97	\$119,188.03	\$63,700.34	\$55,487.69	34.25%
100.255.4000000.0000.000	Supplies and Materials	\$50,850.00	\$0.00	\$50,850.00	\$14,335.90	\$14,335.90	\$36,514.10	\$8,993.40	\$27,520.70	54.12%
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	\$2,174,570.23	\$2,174,570.23	\$3,762,265.77	\$3,591,431.85	\$170,833.92	2.88%
100.256.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$123,000.00	\$123,000.00	(\$123,000.00)	\$0.00	(\$123,000.00)	0.00%
100.256.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$13,440.00	\$13,440.00	(\$13,440.00)	\$0.00	(\$13,440.00)	0.00%
100.256.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$2,248.13	\$2,248.13	(\$2,248.13)	\$20,987.87	(\$23,236.00)	0.00%
	FUNCTION: Food Services - 256	\$0.00	\$0.00	\$0.00	\$138,688.13	\$138,688.13	(\$138,688.13)	\$20,987.87	(\$159,676.00)	0.00%
100.257.1000000.0000.000	Salaries	\$337,312.52	\$0.00	\$337,312.52	\$114,304.40	\$114,304.40	\$223,008.12	\$125,077.99	\$97,930.13	29.03%
100.257.2000000.0000.000	Employee Benefits	\$108,990.48	\$0.00	\$108,990.48	\$46,602.50	\$46,602.50	\$62,387.98	\$51,793.79	\$10,594.19	9.72%
100.257.3000000.0000.000	Purchased Services	\$607,919.00	\$0.00	\$607,919.00	\$157,271.25	\$157,271.25	\$450,647.75	\$4,230.97	\$446,416.78	73.43%
100.257.4000000.0000.000	Supplies and Materials	\$40,609.00	\$0.00	\$40,609.00	\$5,885.84	\$5,885.84	\$34,723.16	(\$372.54)	\$35,095.70	86.42%
	FUNCTION: Internal Services - 257	\$1,094,831.00	\$0.00	\$1,094,831.00	\$324,063.99	\$324,063.99	\$770,767.01	\$180,730.21	\$590,036.80	53.89%
100.258.1000000.0000.000	Salaries	\$188,961.85	\$0.00	\$188,961.85	\$80,651.60	\$80,651.60	\$108,310.25	\$108,712.54	(\$402.29)	-0.21%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.258.2000000.0000.000	Employee Benefits	\$73,133.15	\$0.00	\$73,133.15	\$31,291.93	\$31,291.93	\$41,841.22	\$43,018.81	(\$1,177.59)	-1.61%
100.258.3000000.0000.000	Purchased Services	\$2,259,434.00	\$0.00	\$2,259,434.00	\$43,579.90	\$43,579.90	\$2,215,854.10	\$2,011,902.48	\$203,951.62	9.03%
100.258.4000000.0000.000	Supplies and Materials	\$16,000.00	\$973.08	\$16,973.08	\$1,982.59	\$1,982.59	\$14,990.49	\$16,493.98	(\$1,503.49)	-8.86%
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	\$973.08	\$2,538,912.08	\$157,506.02	\$157,506.02	\$2,381,406.06	\$2,186,769.72	\$194,636.34	7.67%
100.262.1000000.0000.000	Salaries	\$802,220.49	\$0.00	\$802,220.49	\$334,879.07	\$334,879.07	\$467,341.42	\$440,689.80	\$26,651.62	3.32%
100.262.2000000.0000.000	Employee Benefits	\$294,695.51	\$0.00	\$294,695.51	\$128,410.92	\$128,410.92	\$166,284.59	\$173,732.66	(\$7,448.07)	-2.53%
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	\$463,289.99	\$463,289.99	\$668,676.01	\$614,422.46	\$54,253.55	4.79%
100.263.1000000.0000.000	Salaries	\$415,859.03	\$0.00	\$415,859.03	\$159,770.31	\$159,770.31	\$256,088.72	\$263,965.39	(\$7,876.67)	-1.89%
100.263.2000000.0000.000	Employee Benefits	\$169,807.97	\$0.00	\$169,807.97	\$67,722.77	\$67,722.77	\$102,085.20	\$88,564.36	\$13,520.84	7.96%
100.263.3000000.0000.000	Purchased Services	\$166,397.00	\$0.00	\$166,397.00	\$70,503.43	\$70,503.43	\$95,893.57	(\$40.00)	\$95,933.57	57.65%
100.263.4000000.0000.000	Supplies and Materials	\$30,000.00	\$0.00	\$30,000.00	\$12,119.94	\$12,119.94	\$17,880.06	\$676.76	\$17,203.30	57.34%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	(\$11,079.27)	(\$11,079.27)	\$23,079.27	(\$448.55)	\$23,527.82	196.07%
	FUNCTION: Information Services - 263	\$794,064.00	\$0.00	\$794,064.00	\$299,037.18	\$299,037.18	\$495,026.82	\$352,717.96	\$142,308.86	17.92%
100.264.1000000.0000.000	Salaries	\$904,133.82	\$0.00	\$904,133.82	\$316,750.17	\$316,750.17	\$587,383.65	\$433,184.54	\$154,199.11	17.05%
100.264.2000000.0000.000	Employee Benefits	\$295,944.18	\$0.00	\$295,944.18	\$122,437.00	\$122,437.00	\$173,507.18	\$150,747.98	\$22,759.20	7.69%
100.264.3000000.0000.000	Purchased Services	\$34,700.00	\$0.00	\$34,700.00	\$12,527.63	\$12,527.63	\$22,172.37	\$5,743.10	\$16,429.27	47.35%
100.264.4000000.0000.000	Supplies and Materials	\$27,362.00	\$0.00	\$27,362.00	\$1,501.72	\$1,501.72	\$25,860.28	\$3,440.74	\$22,419.54	81.94%
100.264.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$1,076.50	\$1,076.50	(\$1,076.50)	\$0.00	(\$1,076.50)	0.00%
	FUNCTION: Staff Services - 264	\$1,262,140.00	\$0.00	\$1,262,140.00	\$454,293.02	\$454,293.02	\$807,846.98	\$593,116.36	\$214,730.62	17.01%
100.266.1000000.0000.000	Salaries	\$1,814,856.31	\$0.00	\$1,814,856.31	\$723,195.35	\$723,195.35	\$1,091,660.96	\$966,379.20	\$125,281.76	6.90%
100.266.2000000.0000.000	Employee Benefits	\$673,066.19	\$0.00	\$673,066.19	\$282,217.77	\$282,217.77	\$390,848.42	\$366,333.47	\$24,514.95	3.64%
100.266.3000000.0000.000	Purchased Services	\$1,125,424.00	\$0.00	\$1,125,424.00	\$993,920.53	\$993,920.53	\$131,503.47	\$13,150.07	\$118,353.40	10.52%
100.266.4000000.0000.000	Supplies and Materials	\$144,468.00	\$0.00	\$144,468.00	\$5,096.06	\$5,096.06	\$139,371.94	(\$934.43)	\$140,306.37	97.12%
100.266.6000000.0000.000	Other Objects	\$175.50	\$0.00	\$175.50	\$175.50	\$175.50	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Technology and Data Processing Services - 266	\$3,757,990.00	\$0.00	\$3,757,990.00	\$2,004,605.21	\$2,004,605.21	\$1,753,384.79	\$1,344,928.31	\$408,456.48	10.87%
100.271.1000000.0000.000	Salaries	\$2,117,797.81	(\$10,500.00)	\$2,107,297.81	\$660,848.93	\$660,848.93	\$1,446,448.88	\$1,003,735.31	\$442,713.57	21.01%
100.271.2000000.0000.000	Employee Benefits	\$494,072.19	\$0.00	\$494,072.19	\$220,162.14	\$220,162.14	\$273,910.05	\$311,666.55	(\$37,756.50)	-7.64%
100.271.3000000.0000.000	Purchased Services	\$217,528.00	\$0.00	\$217,528.00	\$153,551.60	\$153,551.60	\$63,976.40	\$12,725.40	\$51,251.00	23.56%
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	\$9,097.01	\$9,097.01	(\$9,097.01)	\$0.00	(\$9,097.01)	0.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 11/30/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.271.6000000.0000.000	Other Objects	\$419,228.00	\$11,372.00	\$430,600.00	\$326,372.00	\$326,372.00	\$104,228.00	\$0.00	\$104,228.00	24.21%
	FUNCTION: Pupil Service Activities - 271	\$3,270,270.00	\$872.00	\$3,271,142.00	\$1,370,431.68	\$1,370,431.68	\$1,900,710.32	\$1,328,127.26	\$572,583.06	17.50%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.390.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$0.00	\$0.00	\$5,850.00	\$0.00	\$5,850.00	100.00%
	FUNCTION: Other Community Services - 390	\$20,850.00	\$0.00	\$20,850.00	\$0.00	\$0.00	\$20,850.00	\$0.00	\$20,850.00	100.00%
100.412.7000000.0000.000	Transfers	\$20,000.00	\$0.00	\$20,000.00	\$18,444.11	\$18,444.11	\$1,555.89	\$0.00	\$1,555.89	7.78%
	FUNCTION: Payments to Other Governmental Units - 412	\$20,000.00	\$0.00	\$20,000.00	\$18,444.11	\$18,444.11	\$1,555.89	\$0.00	\$1,555.89	7.78%
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	\$69,193,411.55	\$69,193,411.55	\$132,500,754.45	\$119,873,956.45	\$12,626,798.00	6.26%

End of Report



MEMORANDUM

To: Members of the Board of Trustees

From: Amanda Taylor, Director of Communications *att*

Date: January 24, 2022

Re: Proposed 2022-2023 School Year Calendar

Recommendation:

The administration recommends that one of the proposed 2022-2023 School Year Calendar options proceed to final approval.

Per Board Policy IC, "The superintendent or his/her designee, in consultation with the staff, will prepare the school calendar. The calendar will set forth starting dates, ending dates, days of attendance for students, days of in-service and organizational meetings for teachers, holidays and vacation periods, days of reports to parents/legal guardians, and other schedules of importance to the staff and public. The superintendent will present the proposed calendar to the board for approval."

School District Five annually gathers the input of parents, staff, and school leaders regarding the proposed calendar via several superintendent advisory groups (Superintendent's Faculty Advisory Cabinet, Superintendent's Parents Advisory Cabinet, principals, and other administrators). After the January 10, 2022, Board Meeting, the Office of Communications issued a Community Input Survey via social media to gather more information.

The results of that survey indicated the following:

- The majority of respondents were School District Five Parents/Guardians.
- The range of responses for the Student Start Date were fairly evenly split. This date has not changed in the final drafts so that the end of school dates can remain the same.
- The majority of respondents preferred Fall Break occur October 31, 2022, and November 1, 2022, which is reflected in Calendar Options 1 and 2.
- The vast majority of respondents preferred Spring Break occur April 7-14, 2023, which is reflected in Option 1. Options 2 and 3 have Spring Break April 10-14, which is the same week without Good

Friday. Having Good Friday as an instruction day allowed for another Staff Development Day in October, which was preferred by many teachers.

- Many comments indicated a desire to have the entire Thanksgiving Week out of school. Option 3 reflects that schedule.
- Many comments indicated a desire to have a Staff Development Day in March. Options 2 & 3 reduced the 4-day weekend in February to a 3-day weekend and added a Staff Development Day in March.

Other information:

- The first day for students will be August 16 on each the proposed calendar drafts. Please note that South Carolina Code of Laws §59-1-425(A) requires public schools to start classes no earlier than the third Monday in August.
- South Carolina Code of Laws §59-1-425(B) requires that all school districts designate annually at least three (3) days within their school calendar to be used as make-up days. Per a December 22, 2020, memo from the SC Department of Education, "This includes districts approved as eLearning districts..." Those days are listed on each of the proposed 2022-2023 School Year Calendar options.
- The Office of Communications is also circulating the three proposed 2022-2023 School Year Calendar options to District Staff for a preference vote. We will be able to share the outcome at the in-person meeting.

Once approved by the Board of Trustees, School District Five's calendar will be posted on the website and shared with staff and families directly using the district's email system. Alternate versions of the calendar will be posted on the website, including a version of the calendar in Spanish and alternate layouts.

Lexington-Richland School District Five

2022-2023 Calendar (Option #1)

July 2022

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8*	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19*	20*	21*	22	23	24
25	26	27	28	29	30	31

January 2023

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17*	18
19	20	21	22	23	24	25
26	27	28				

March 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

August 8 First Day for Teachers
 August 8-15.....Teacher Work Day/Staff Dev.
 August 16..... First Day for Students
 September 5.....Labor Day Holiday
 October 31 Teacher & Student Holiday/Fall Break
 November 1.....Teacher Work Day/Staff Dev.
 November 8.....Election Day/Schools & Offices Closed*
 November 23-25.....Thanksgiving Holidays
 December 19-30..... Winter Break
 January 2.....Teacher Work Day/Staff Dev.

January 3.....Students Return to School
 January 16.....Dr. M. L. King, Jr. Holiday
 February 17.....Teacher & Student Holiday*
 February 20..... Teacher Work Day/Staff Dev.
 April 7 -April 14.....Spring Break
 May 29.....Memorial Day Holiday
 May 31.....Half Day for Students
 June 1.....Half Day for Students
 June 1..... Last Day for Students
 June 2 Teacher Work Day/Last Day For Teachers

* Work day for 240-day employees

Possible severe weather make-up days: October 31, February 17, April 7

Half Days for Students: May 31 and June 1

Parent/Teacher Conferences: November 1



School Day



Schools & Offices Closed

*Work day for 240-day employees



Staff Development/
Teacher Work Day

No School for Students



School Day/End of Nine Weeks

Lexington-Richland School District Five 2022-2023 Calendar (Option #2)

July 2022

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8*	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19*	20*	21	22	23	24
25	26	27	28	29	30	31

January 2023

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20*	21	22	23	24	25
26	27	28				

March 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

August 9 First Day for Teachers
 August 9-15.....Teacher Work Day/Staff Dev.
 August 16..... First Day for Students
 September 5.....Labor Day Holiday
 October 17.....Teacher Work Day/Conferences
 October 31 Teacher & Student Holiday/Fall Break
 November 1.....Teacher Work Day/Staff Dev.
 November 8.....Election Day/Schools & Offices Closed*
 November 23-25.....Thanksgiving Holidays
 December 19-30..... Winter Break
 January 2.....Teacher Work Day/Staff Dev.

January 3.....Students Return to School
 January 16.....Dr. M. L. King, Jr. Holiday
 February 20.....Teacher & Student Holiday*
 March 20..... Teacher Work Day/Staff Dev.
 April 10 -April 14.....Spring Break
 May 29.....Memorial Day Holiday
 May 30.....Half Day for Students
 May 31.....Half Day for Students
 June 1.....Half Day for Students
 June 1..... Last Day for Students
 June 2 Teacher Work Day/Last Day For Teachers

* Work day for 240-day employees

Possible severe weather make-up days: October 31, February 20, March 20
 Half Days for Students: May 30, May 31 and June 1
 Parent/Teacher Conferences: October 17



School Day



Schools & Offices Closed

*Work day for 240-day employees



Staff Development/
Teacher Work Day
No School for Students



School Day/End of Nine Weeks

Lexington-Richland School District Five

2022-2023 Calendar (Option #3)

July 2022

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8*	9	10	11	12
13	14	15	16	17	18	19
20	21*	22	23	24	25	26
27	28	29	30			

December 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19*	20*	21	22	23	24
25	26	27	28	29	30	31

January 2023

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

August 9 First Day for Teachers
 August 9-15.....Teacher Work Day/Staff Dev.
 August 16..... First Day for Students
 September 5.....Labor Day Holiday
 October 17.....Teacher Work Day/Conferences
 November 8.....Election Day/Schools & Offices Closed*
 November 21-25.....Thanksgiving Holidays
 December 19-30..... Winter Break
 January 2.....Teacher Work Day/Staff Dev.
 January 3.....Students Return to School

January 16.....Dr. M. L. King, Jr. Holiday
 February 20.....Teacher Work Day/Staff Dev.
 March 20..... Teacher Work Day/Staff Dev.
 April 10-April 14.....Spring Break
 May 29.....Memorial Day Holiday
 May 30.....Half Day for Students
 May 31.....Half Day for Students
 June 1.....Half Day for Students
 June 1..... Last Day for Students
 June 2 Teacher Work Day/Last Day For Teachers

* Work day for 240-day employees

Possible severe weather make-up days: November 21, February 20, March 20
 Half Days for Students: May 30, May 31 and June 1
 Parent/Teacher Conferences: October 17



School Day



Schools & Offices Closed

*Work day for 240-day employees



Staff Development/
Teacher Work Day

No School for Students

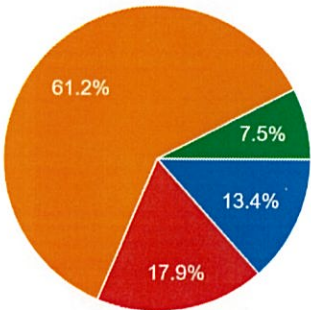


School Day/End of Nine Weeks

2022-2023 ACADEMIC CALENDAR
COMMUNITY INPUT SURVEY RESULTS

From what perspective are you completing this form?

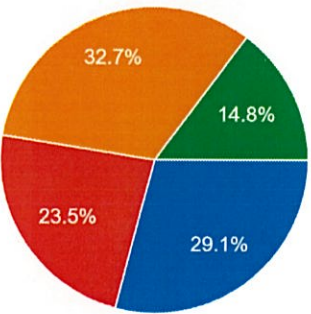
358 responses



- School District Five Student
- School District Five Employee
- School District Five Parent/Guardian
- School District Five Community Member

I would prefer students start school on...

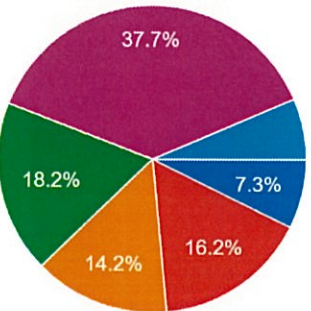
358 responses



- Tuesday, August 16, 2022
- Wednesday, August 17, 2022
- Thursday, August 18, 2022
- No preference

I would prefer Fall Break occur...

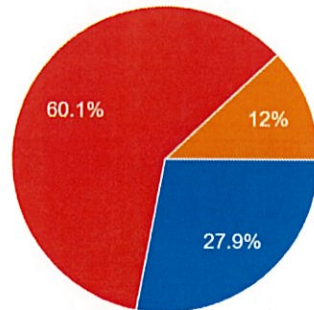
358 responses



- Friday, October 7, 2022 through Monday, October 10, 2022
- Friday, October 14, 2022 through Monday, October 17, 2022
- Friday, October 21, 2022 through Monday, October 24, 2022
- Friday, October 28, 2022 through Monday, October 31, 2022
- Monday, October 31, 2022 through Tuesday, November 1, 2022
- No preference

I would prefer Spring Break occur...

358 responses



- Monday, April 3, 2023 through Monday, April 10, 2023
- Friday, April 7, 2023 through Friday, April 14, 2023
- No preference

**MEMORANDUM**

To: Members of the Board of Trustees

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

From: Marty Rawls,
Chief Finance Officer *Marty Rawls*

Date: January 24, 2022

Re: **ACTION ITEM**
Approval of the Second & Final Reading of the 2021-2022 General Fund Budget
Amendment

Attached is a presentation providing information for the justification of a General Fund Budget Amendment. The increase is based on the 45th day ADM (Average Daily Membership) enrollment and the base student cost as finalized in the South Carolina Appropriations Act as ratified by the General Assembly on June 25, 2021. The School Board approved the 2nd reading of the District's current General Fund Budget on June 14, 2021.

This amendment allows for the available revenue to be allocated at 100% of the budgeted expenditures. The original budget included categories that were budgeted between 50%-75% of the anticipated expenditures for the year.

Recommendation: It is the recommendation of Administration to approve this amendment to the 2021-2022 General Fund Budget.

Attachment

FY 2021-2022 General Fund Budget Amendment *Second & Final Reading*

*This presentation includes a recommendation to amend
the FY 2021-2022 General Fund Budget.*

January 24, 2022



Recommendation

*It is the recommendation of Administration to amend
the FY 2021-2022 General Fund Budget based on the
45 day ADM enrollment.*

*This amendment results in a \$3,274,040
revenue and expenditure increase.*

Facts that affect General Fund Revenue

- ❖ Base Student Cost: budgeted at \$2,508 – Final approved \$2,516
- ❖ 135 day ADM (Spring 2021) = 16,444
- ❖ 45 day ADM (Fall 2021) = 16,718
- ❖ Final Tax Assessments are available

\$3,274,040 increase

Facts that affect General Fund Expenditures

- ❖ Hiring was not complete when the budget was built
- ❖ COVID-19 implications
 - ❖ Travel
 - ❖ Professional Development
 - ❖ Supplies for buildings
 - ❖ Supply Chain challenges
 - ❖ Increased costs of Operations
- ❖ Final Benefit calculations (SCRS, Health, employee selections)

FY 2021-2022 Projected General Fund Revenue Comparison

	<u>Spring 2021</u>	<u>Fall 2021</u>	<u>Difference</u>
Local Revenues:			
Taxes (Operating Millage 246.10 mills)	\$73,503,744	\$75,307,646	\$1,803,902
Other Local Revenues (Interest, Tuition, etc)	\$820,000	\$655,000	(\$165,000)
Total Projected Local Revenues	\$74,323,744	\$75,962,646	\$1,638,902
State Revenues:			\$0
State Aid to Classrooms + EFA	\$46,830,575	\$48,776,687	\$1,946,112
Homestead Exemptions (Tier I, II, III)	\$44,872,842	\$44,872,842	\$0
PEBA Credit	\$1,190,410	\$1,190,410	\$0
Other State Revenues	\$28,239,940	\$27,918,187	(\$321,753)
Total Projected State Revenues	\$121,133,767	\$122,758,126	\$1,624,359
Other Financing Sources:			
Transfers (Teacher Salary Supplement, Indirect Costs)	\$6,236,655	\$6,247,434	\$10,779
TOTAL PROJECTED REVENUES 2021-2022	\$201,694,166	\$204,968,206	\$3,274,040

FY 2021-2022 Projected General Fund Expenditures

	<u>Spring 2021</u>	<u>Fall 2021</u>	<u>Difference</u>
Salaries	\$123,093,986	\$124,219,665	\$1,025,679
Fringe Benefits	\$55,087,721	\$52,483,902	(\$2,653,819)
Contract Services	\$14,372,972	\$16,851,873	\$2,478,901
Supplies & Materials	\$7,781,738	\$9,722,552	\$1,940,814
Capital Outlay	\$31,000	\$87,685	\$56,685
Other Objects	\$1,038,852	\$1,314,632	\$275,780
Transfers & Payments	\$287,897	\$287,897	\$0
TOTAL PROJECTED EXPENDITURES 2021-2022	\$201,694,166	\$204,968,206	\$3,274,040

FY 2021-2022 Projected General Fund Budget Recap

❖ Projected Revenue	\$204,968,206
❖ Projected Expenditures	\$ 204,968,206
❖ Difference	\$0

FY 2021-2022 General Fund Budget Amendment *Second & Final Reading*

*This presentation includes a recommendation to amend
the FY 2021-2022 General Fund Budget.*

January 24, 2022



Policy DJ Purchasing

Issued 12/08

It is the policy of the district to conduct all matters involving purchasing in accordance with the district's procurement code adopted July 28, 1998 and December 9, 2008.

A copy is available in the district administrative offices or at
<http://www.lex5.k12.sc.us/files/filesystem/d5procurement.pdf>.

Adopted 7/28/98; Revised 5/23/00, 7/25/00, 12/9/08

School District Five of Lexington and Richland Counties

SECOND AND FINAL READING – JANUARY 24, 2022

Policy DJ Purchasing

Issued 12/08

It is the policy of the district to conduct all matters involving purchasing in accordance with the district's procurement code adopted July 28, 1998, **and December 9, 2008, and December 13, 2021.**

A copy is available in the district administrative offices or at <http://www.lex5.k12.sc.us/files/filesystem/d5procurement.pdf>.

Adopted 7/28/98; Revised 5/23/00, 7/25/00, 12/9/08, **1/xx/22**

School District Five of Lexington and Richland Counties

Policy FEE Site Acquisition

Issued 2/14

Purpose: To establish the basic structure for the acquisition of sites for school construction.

The board believes it is appropriate and necessary to identify and acquire land in a formalized manner to assure the most advantageous pieces of real estate are obtained for School District Five of Lexington and Richland Counties.

The board will charge the district administration to begin the selection process. The district administration will do the following.

- Establish parameters for selection.
 - Analyze attendance zones to determine general location boundaries.
 - Determine range of acreage requirements (typically based on state guidelines).

The board believes that properly located schools lie within reasonable travel distance of the neighborhoods they serve. The district administration will do the following.

- Identify and evaluate potential sites.
 - Collect preliminary data on each potential site that includes the following items (these items should be readily available and at little or no cost).
 - location (address, city, zip code, county)
 - tax map, block and lot number
 - current ownership
 - size and shape (get recorded plat from county)
 - percentage wooded
 - accessibility
 - road frontage
 - topography variation estimate
 - any improvements (size, age and condition)
 - photographs at street level and aerial photos (to include a copy of the US Geological - Survey (USGS) topographic map of the site)
 - Natural Resources Conservation Service (NRCS) soils survey map
 - water and sewer provider and proximity to site
 - asking price for whole tract
 - asking price for subdivision of parts of tract

- most recent traffic count of cars per day on each road that the property fronts
- flood zone determination (obtain from the district insurance agent)
- copy of the current zoning map and applicable zoning text
- historical environmental reports from seller, if available
- Retain a realtor to represent the district as a buyer, if necessary.
- Eliminate unsuitable sites leaving two to four final sites.
- Perform technical evaluation and comparative analysis (two to four sites). Consider the following.
 - development cost (on and off site costs)
 - political implications
 - campus safety
 - environmentally sensitive conditions (if any)
 - letter from the applicable zoning authority that the intended use is permitted, out right, without special exception and, if not, procedure necessary for obtaining approval
 - highway department immediate and future plans for changes/ improvements near the prospective site

Difficulties of site acquisition, problems arising from land use, residential development and the configuration of city boundaries make the precise spacing of school facilities difficult if not impossible. However, the board will make the most appropriate site selection based on general location, usability and price. District administration will do the following.

- Perform final site selection.
 - Provide site recommendation to board.
 - Obtain "contingent" board approval.
 - Have "Letter of Intent to Purchase" sent to the seller. This is to be followed by a "Purchase and Sale Agreement" (consider requesting a "First Right of Refusal" on contiguous land owned by the seller. Also, request that cost of plat and topographic survey be credited towards the purchase price at closing).
 - Perform "contingent" technical evaluation.
 - Obtain plat and all available topographic survey information. Request copy from seller of previous plat if available.
 - Obtain title search (request copies of seller's policy and provide to the attorney performing title work).
 - Perform wetlands assessment.
 - Perform geotechnical testing to determine soil suitability and for soil management purposes.

4

-- Phase I Environmental Study

- Request copy(s) of any environmental surveys that may have been previously performed for the site.
- If a suitable site assessment is not available, select an environmental firm for the district and perform a Phase I environmental study.
- In the event the Phase I report indicates any areas of concern that require sub-surface investigation (Phase II and/or Phase III), get written authorization from the seller with the proposed scope of work from the environmental engineer attached before work is done.
- After receiving a clean environmental report, hire a South Carolina State Certified General Real Estate Appraiser to represent the district. Request the selected appraiser provide a full, self-contained narrative appraisal report (be sure to specify the number of original reports needed in the final engagement letter). Provide the appraiser with all previously collected data on the selected site and other third party reports and plat.
- Obtain department of education approval.
- Obtain "final" board approval.

Just prior to acquisition of the land, add the proposed site to the district's commercial general liability policy.

The district administration will purchase the approved site.

Whenever possible, the board will acquire school sites long before they are needed. Such a policy will permit a better choice of site at acreage rather than lot prices and will reduce the need for costly demolition of residential or other structures.

Adopted 5/19/03; Revised 2/10/14

School District Five of Lexington and Richland Counties

5

FEE - Site Acquisition

Issued 2/14

Purpose: To establish the basic structure for the acquisition of sites for school construction.

The board believes it is appropriate and necessary to identify and acquire land in a formalized manner to assure the most advantageous pieces of real estate are obtained for School District Five of Lexington and Richland Counties.

The board will charge the district administration to begin the selection process. The district administration will do the following.

- Establish parameters for selection.
 - Analyze attendance zones, **existing capacity, and forecasted enrollment** to determine general location boundaries.
 - Determine range of acreage requirements (typically based on state guidelines)

The board believes that properly located schools lie within reasonable travel distance of the neighborhoods they serve. The district administration will do the following.

- Identify and evaluate potential sites.
 - Collect preliminary data on each potential site that includes the following items (these items should be readily available and at little or no cost).
 - location (address, city, zip code, county)
 - tax map, block and lot number
 - current ownership
 - size and shape (get recorded plat from county)
 - percentage wooded
 - accessibility
 - road frontage
 - topography variation estimate
 - any improvements (size, age and condition)
 - photographs at street level and aerial photos (to include a copy of the US Geological -Survey (USGS) topographic map of the site)
 - Natural Resources Conservation Service (NRCS) soils survey map
 - water and sewer provider and proximity to site
 - asking price for whole tract
 - asking price for subdivision of parts of tract
 - most recent traffic count of cars per day on each road that the property fronts

- flood zone determination (obtain from the district insurance agent)
- copy of the current zoning map and applicable zoning text
- historical environmental reports from seller, if available
- Retain a licensed ~~R~~realtor **approved by the board** to represent the district as a buyer, if necessary.
- Eliminate unsuitable sites leaving ~~three~~ **two** to ~~four-five~~ final sites.
- **Following the elimination of unsuitable sites, the Superintendent is authorized to exercise options as needed to protect the district's financial interest in any of the final sites to be brought to the board.**
- Perform technical evaluation and comparative analysis (~~two~~ three to ~~four~~ five sites). Consider the following.
 - development cost (on and off site costs), **including sewer and water**
 - ~~political implications~~
 - campus safety
 - **Community input and concerns**
 - environmentally ~~sensitive~~ conditions (if any)
 - letter from the applicable zoning authority that the intended use is permitted, out right, without special exception and, if not, procedure necessary for obtaining approval
 - highway department immediate and future plans for changes/ improvements near the prospective site
 - **Zoning and all county and municipality laws and restrictions, including but not limited to required set-backs and road access**

Difficulties of site acquisition, problems arising from land use, residential development and the configuration of city boundaries make the precise spacing of school facilities difficult if not impossible. However, the board will make the most appropriate site selection based on general location, usability and price. District administration will do the following.

- Perform final site selection.
 - Provide site recommendation to board, **including the preliminary technical evaluation above and any and all concerns known to the district, Realtor and seller.**
 - Obtain "contingent" board approval **for a** "Letter of Intent to Purchase" sent to the seller. This is to be followed by a "Purchase and Sale Agreement" (consider requesting a "First Right of Refusal" on contiguous land owned by the seller. Also, request that cost of plat and topographic survey be credited towards the purchase price at closing). **All such agreements must include a clause allowing the district to cancel the sale, with full refund of all monies paid to the seller and Realtor, if at any point prior to construction, all necessary permits to construct a school, including but not limited to zoning, water and sewer or road access are not received by the district.**

- Perform "contingent" technical evaluation.

--With board approval, contract with a board approved licensed engineer or architect Professional, to provide a final recommendation regarding the site evaluation, including any and all issues which may arise with the proposed site.

-- Obtain plat and all available topographic survey information. Request copy from seller of previous plat if available.

-- Obtain title search (request copies of seller's policy and provide to the attorney performing title work).

-- Perform wetlands assessment.

-- Perform geotechnical testing to determine soil suitability and for soil management purposes.

-- Phase I Environmental Study

--- Request copy(s) of any environmental surveys that may have been previously performed for the site.

--- *If a* suitable site assessment is not available, select an environmental firm for the district and perform a Phase I environmental study.

--- *In* the event the Phase I report indicates any areas of concern that require sub-surface investigation (Phase II and/or Phase III), get written authorization from the seller with the proposed scope of work from the environmental engineer attached before work is done.

--- After receiving a clean environmental report, hire a South Carolina State Certified General Real Estate Appraiser to represent the district. Request the selected appraiser provide a full, self-contained narrative appraisal report (be sure to specify the number of original reports needed in the final engagement letter). Provide the appraiser with all previously collected data on the selected site and other third party reports and plat.

--- Obtain department of education approval.

--- Obtain "final" board approval.

Just prior to acquisition of the land, add the proposed site to the district's commercial general liability policy.

Because population and enrollment forecasts change over time, sewer and water permits are not indefinite and zoning, transportation and other applicable requirements can change, the district will not purchase land unless a specific need for replacement or expansion in a particular enrollment zone has been approved by the board as part of the Five-Year Master Facilities Plan per policy FB.

The district administration will purchase the approved site **only after receiving approval from the Board.**

~~Whenever possible, the board will acquire school sites long before they are needed. Such a policy will permit a better choice of site at acreage rather than lot prices and will reduce the need for costly demolition of residential or other structures.~~

Adopted 5/19/03; Revised 2/10/14

Policy DI/DIE Fiscal Accounting/Audits

Issued 6/07

Purpose: To establish the basic structure for accounting for and reporting of the district's financial resources.

The district accounting system will provide an accurate record of financial transactions. The superintendent will maintain accounting procedures adequate to properly record all financial transactions in accordance with the **Financial Accounting Handbook** developed by the South Carolina State Department of Education.

The superintendent is ultimately responsible for receiving and properly accounting for all funds of the district.

The superintendent will present the board with monthly financial statements of revenue and expenditures including budgeted amounts which reflect the financial operations of the district.

In accordance with state law and regulation, all financial records and program funds of the district will be audited following the close of each fiscal year.

The board will contract with an independent certified public accountant to conduct the annual audit. The district will forward a copy of appropriate audited financial statements to the state department and other state or federal agencies as required by applicable state law or regulations.

An internal financial review of accounting procedures and expenditure records will be conducted for all schools on a two-year cycle by the finance office.

Adopted 2/24/69; Revised 3/29/81, 4/28/86, 6/25/07

Legal references:

S.C. Code, 1976, as amended:

[Section 59-17-100](#) - Districts to provide state department of education with copies of audit reports.

[Section 59-13-60](#) - Spending priority; audits; reports; Education Finance Review Committee.

[Section 59-20-60](#) - Audit requirements of the Education Finance Act.

[Section 59-20-80](#) - School budgets will be made public; itemization of salaries.

State Board of Education Regulations:

[R-43-172](#) - Accounting and reporting.

[R-43-231](#) - Defined program grades K-five.

[R-43-234](#) - Defined program, grades 9-12.

School District Five of Lexington and Richland Counties

SECOND AND FINAL READING – JANUARY 24, 2022

DI/DIE - Fiscal Accounting/Audits

Issued 6/07

Purpose: To establish the basic structure for accounting for and reporting of the district's financial resources.

The district accounting system will provide an accurate record of financial transactions. The superintendent will maintain accounting procedures adequate to properly record all financial transactions in accordance with the **most current Financial Accounting Handbook** developed by the South Carolina State Department of Education.

The superintendent is ultimately responsible for receiving and properly accounting for all funds of the district.

The superintendent **or designee** will present the board with monthly financial statements of revenue and expenditures including budgeted amounts which reflect the financial operations of the district.

In accordance with state law and regulation, all financial records and program funds of the district will be audited following the close of each fiscal year.

The board will contract with an independent certified public accountant to conduct **an the annual financial audit and a purchasing audit to be conducted a minimum of every three years, covering the preceding years. The financial audits and purchasing audits will comply with all state laws and regulation audit standards.**

In addition, purchasing audits will require the auditing of all payments of more than \$50,000 total in any fiscal year to any vendor to ensure the Procurement Code was followed with respect to contracting and payments. This includes payments of all types, regardless of the funds used for such payments and regardless whether purchase orders were used. These requirements will be included in all Requests for Proposals and all proposed contracts for Purchasing Audit Services.

The district will forward a copy of appropriate audited financial statements to the state department and other state or federal agencies as required by applicable state law or regulations. **The full audit reports, including all notes and schedules as provided to the district, will be provided to the board at the first regularly-scheduled board meeting after receipt of the final audit results. The administration will recommend to the board any policy, process or procedure changes necessary to remediate any deficiencies found as a result of audits.**

An internal financial review of accounting procedures and expenditure records will be conducted for all schools on a two-year cycle by the finance office.

Adopted 2/24/69; Revised 3/29/81, 4/28/86, 6/25/07

Legal references:

S.C. Code, 1976, as amended:

[Section 59-17-100](#) - Districts to provide state department of education with copies of audit reports. [Section 59-13-60](#) - Spending priority; audits; reports; Education Finance Review Committee. [Section 59-20-60](#) - Audit requirements of the Education Finance Act. [Section 59-20-80](#) - School budgets will be made public; itemization of salaries.

State Board of Education Regulations:

[R-43-172](#) - Accounting and reporting.
[R-43-231](#) - Defined program grades K-five.
[R-43-234](#) - Defined program, grades 9-12.

Policy JFBA Intra-District Transfer and Withdrawal

Issued 8/19

Purpose: To establish the basic structure for the intra-district transfer and withdrawal of students.

Under certain conditions, a student may transfer to a school in another attendance area within the district. To request a special hardship transfer, the parent/legal guardian must make a written request to the district superintendent or his/her designee. A district transfer committee will consider the basis for the request and will also consider available space in the requested school. The decision of the transfer committee is final. A school should not be allowed to become overcrowded because of special transfers. If the transfer is granted, the parent/legal guardian is responsible for the student's transportation and must have the student at school on time and picked up promptly at dismissal. As with all transfers, the student must maintain an acceptable discipline record in order for the transfer to remain in effect. In all student transfer cases, it is the responsibility of the parent/legal guardian to establish eligibility of student participation in activities sponsored by the South Carolina High School League. In order to participate in such activities, a student must meet all league eligibility requirements.

Magnets and Schools of Choice

Students will attend the school located in the attendance zone where their parent/legal guardian resides. Students/Families interested in another educational option should participate in the online application process to attend one of the district's magnet and/or schools of choice. To make a selection, an application must be completed during the annual application process. If selected through the random lottery to enroll into a magnet and/or school of choice, the student may remain through the highest grade in that school. Yearly readmission is not required. Parents/Legal guardians must assume all responsibility for transportation for their child(ren) and the student(s) must maintain an acceptable discipline and attendance record in order for the approval to remain in effect. (Students who qualify under the McKinney-Vento Education Program and whose school of origin is within the attendance zone of School District Five are eligible to participate in the online application process for magnet and school of choice). For more information, see policy [JFAA/JFAB](#), *Admission of Resident/Non-Resident Students*.

Children of Employees

A resident employee of the district (0.6-1.0 FTE) will have the option of enrolling his/her child at the employee's school, the appropriate grade level school in the high school attendance zone (cluster boundary) of the employee's location or an appropriate grade level school en route to the employee's school. The district reserves the right to make the school assignment and written approval of such transfers must be obtained from the district superintendent. The employee must assume responsibility for transportation of the child to and from the school in which he/she is enrolled.

Special Education Students

When a student is placed by an IEP team in a school other than his/her home school, the parent/ legal guardian will have the option of enrolling their other school age children in that particular school pending the availability of space in the requested grade. The parent/legal guardian choosing this option must assume responsibility for the transportation for their children who are not provided special education.

Students Who Move During the School Year

A parent/legal guardian who moves from one attendance area in the district to another attendance area within the district must exercise one of the following two options:

- Transfer the student immediately to a school within the new attendance area.

- Transfer the student at the end of the semester.

If the last option is exercised, a parent/legal guardian must provide transportation to and from school during the time in which his/her child attends a school in their former attendance area. The parent/legal guardian must also ensure that the student will arrive at school on time and be picked up promptly upon dismissal. In any event, the student must enroll in the school in his/her attendance area at the beginning of the next school year. High school juniors who move within the district during that school year or during the following summer may elect to complete their senior year at their former school. The parent/legal guardian is responsible for transportation.

Students Planning to Move into the District

A parent/legal guardian of a student residing in one attendance area of the district who is in the process of building, buying, or leasing a residence in another attendance area of the district into which he/she intends to move during the school year may enroll his/her child in a school of that attendance area if approval is granted by the district superintendent or his/her designee. The parent/legal guardian will present a letter of intent to reside in that attendance area as well as a copy of a building permit or lease in support of his/her request. The parent/legal guardian must provide all transportation and have the student at school on time and picked up promptly at dismissal.

Adopted 11/16/81; Revised 4/28/86, 1/25/88, 7/27/95, 9/8/97, 7/24/00, 6/24/02, 2/24/03, 4/25/05, 7/23/07, 3/10/10, 11/10/14, 8/19/19

School District Five of Lexington and Richland Counties

DISCUSSION AND FIRST READING – JANUARY 24, 2022

Policy JFBA Intra-District Transfer and Withdrawal

Issued 8/19

Purpose: To establish the basic structure for the intra-district transfer and withdrawal of students.

Under certain conditions, a student may transfer to a school in another attendance area within the district. To request a special hardship transfer, the parent/legal guardian must make a written request to the district superintendent or his/her designee. A district transfer committee will consider the basis for the request and will also consider available space in the requested school. The decision of the transfer committee is final. A school should not be allowed to become overcrowded because of special transfers. *If* the transfer is granted, the parent/legal guardian is responsible for the student's transportation and must have the student at school on time and picked up promptly at dismissal. As with all transfers, the student must maintain an acceptable discipline record in order for the transfer to remain in effect. *In* all student transfer cases, it is the responsibility of the parent/legal guardian to establish eligibility of student participation in activities sponsored by the South Carolina High School League. *In* order to participate in such activities, a student must meet all league eligibility requirements.

Magnets and Schools of Choice

Students will attend the school located in the attendance zone where their parent/legal guardian resides. Students/Families interested in another educational option should participate in the online application process to attend one of the district's magnet and/or schools of choice. **The list of Schools of Choice must be approved annually by the board prior to the online application process. The determination of whether a school will be a School of Choice will be based upon projected facility and staff capacity as well as that of other schools within the same attendance zones.** To make a selection, an application must be completed during the annual application process. ~~*If selected through the random lottery to enroll into a magnet and/or school of choice, the student may remain through the highest grade in that school. Yearly readmission is not required.*~~ Parents/Legal guardians must assume all responsibility for transportation for their child(ren) and the student(s) must maintain an acceptable discipline and attendance record in order for the approval to remain in effect. (Students who qualify under the McKinney-Vento Education Program and whose school of origin is within the attendance zone of School District Five are eligible to participate in the online application process for magnet and school of choice). For more information, see policy JFAA/JFAB, *Admission of Resident/Non-Resident Students*.

Children of Employees

A resident employee of the district (0.6-1.0 FTE) will have the option of enrolling his/her child at the employee's school, the appropriate grade level school in the high school attendance zone (cluster boundary) of the employee's location or an appropriate grade level school en route to the employee's school. The district reserves the right to make the school assignment and written approval of such transfers must be obtained from the district superintendent. The employee must assume responsibility for transportation of the child to and from the school in which he/she is enrolled.

Special Education Students

When a student is placed by an IEP team in a school other than his/her home school, the parent/ legal guardian will have the option of enrolling their other school age children in that particular school pending the availability of space in the requested grade. The parent/legal guardian choosing this option must assume responsibility for the transportation for their children who are not provided special education.

Students Who Move During the School Year

A parent/legal guardian who moves from one attendance area in the district to another attendance area within the district must exercise one of the following two options:

- Transfer the student immediately to a school within the new attendance area.
- Transfer the student at the end of the semester.

If the last option is exercised, a parent/legal guardian must provide transportation to and from school during the time in which his/her child attends a school in their former attendance area. The parent/legal guardian must also ensure that the student will arrive at school on time and be picked up promptly upon dismissal. In any event, the student must enroll in the school in his/her attendance area at the beginning of the next school year. High school juniors who move within the district during that school year or during the following summer may elect to complete their senior year at their former school. The parent/legal guardian is responsible for transportation.

Students Planning to Move into the District

A parent/legal guardian of a student residing in one attendance area of the district who is in the process of building, buying, or leasing a residence in another attendance area of the district into which he/she intends to move during the school year may enroll his/her child in a school of that attendance area if approval is granted by the district superintendent or his/her designee. The parent/legal guardian will present a letter of intent to reside in that attendance area as well as a copy of a building permit or lease in support of his/her request. The parent/legal guardian must provide all transportation and have the student at school on time and picked up promptly at dismissal.

Adopted 11/16/81; Revised 4/28/86, 1/25/88, 7/27/95, 9/8/97, 7/24/00, 6/24/02, 2/24/03, 4/25/05, 7/23/07, 3/10/10, 11/10/14, 8/19/19

School District Five of Lexington and Richland Counties



MEMORANDUM

To: Members of the Board of Trustees

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

From: Marty Rawls,
Chief Finance Officer *Marty Rawls*

Date: January 18, 2022

Re: **Information ONLY item**
Revisions to Administrative Rule DE-R "ESSER Funds"

Item: Revisions to Administrative Rule DE-R "ESSER Funds"

Background: On March 22, 2021, the Board approved Policy DE "ESSER Funds" and the Administrative Rule was provided for information documenting the Allowable Activities and Reporting Dates for ESSER II. This revision includes the Allowable Activities and Reporting Dates for ESSER III.

Attachments – Revisions to Administrative Rule DE-R

AR DE-R ESSER Funds

Issued 3/21

Local Educational Agencies (LEAs) that receive funds under the CRRSA Act may use the funds for the following services:

1. Any activity authorized by the ESEA of 1965, including the following:
 - a. Individuals with Disabilities Education Act ([20 U.S.C. 1400](#), *et seq.*) (IDEA)
 - b. Adult Education and Family Literacy Act ([20 U.S.C. 1400](#), *et seq.*)
 - c. Carl D. Perkins Career and Technical Education Act of 2006 ([20 U.S.C. 2301](#), *et seq.*) (the Perkins Act)
 - d. Subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act ([42 U.S.C. 11431](#), *et seq.*)
2. Coordination of preparedness and response efforts of LEAs with state, local, tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19, for example: hand sanitizer; sanitation spray; room and/or desk dividers; any other equipment necessary for the safety of students and staff to slow the spread of COVID-19; providing on-going training on proper protocol for sanitization of facilities pursuant to CDC guidelines.
3. Providing principals and others school leaders with the resources necessary to address the needs of their individual schools, for example: hiring substitutes and long-term substitutes; addressing any staffing needs.
4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population, for example: providing outreach programs to ensure students are receiving the highest quality education; providing technology to all students as needed.
5. Developing and implementing procedures and systems that improve the preparedness and response efforts of local educational agencies.
6. Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases, for example: providing on-going training on proper protocol for sanitization of facilities pursuant to CDC guidelines.
7. Purchasing supplies to sanitize and clean the facilities of a LEA, including buildings operated by such agency, for example: hand sanitizer; sanitation spray; room and/or desk dividers; any other equipment necessary for the safety of students and staff to slow the spread of COVID-19.
8. Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the IDEA, and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements, for example: additional bus drivers to provide meals to all students; additional cafeteria staff to prepare meals; additional devices for students to perform their work.
9. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
10. Providing mental health services and supports, for example: provide counseling services to students and staff.
11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care, for example: educational day camps for students.
12. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth

in foster care of the local educational agency, including by:

- a. Administering and using high-quality assessments that are valid and reliable to accurately assess students' academic progress and assist educators in meeting students' academic progress and assist educators in meeting students' academic needs, including through differentiating instructions
 - b. Implementing evidence-based activities to meet the comprehensive needs of students
 - c. Providing information and assistance to parents and families on how they can effectively support students in a distance learning environment
 - d. Tracking student attendance and proving student engagement in distance education
13. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards and to support student health needs, for example: preparing classrooms for compliance with CDC guidelines for social distancing, including any equipment as may be necessary.
 14. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
 15. Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA, for example: hiring substitutes and long-term substitutes; addressing any staffing needs.

ESSER II Reporting Due Dates:

Reporting Period	Report Due Date
January 1 – March 31, 2021	April 5, 2021
April 1 – June 30, 2021	July 5, 2021
July 1 – September 30, 2021	October 5, 2021
October 1 – December 31, 2021	January 5, 2022
January 1 – March 31, 2022	April 5, 2022
April 1 – June 30, 2022	July 5, 2022

Note: This administrative rule may be updated to include the provision of future additional ESSER funds.

Issued 3/22/21

School District Five of Lexington and Richland Counties



PRESENTED AS INFORMATION ONLY: January 24, 2022.

AR DE-R ESSER Funds

Issued 3/22/2021, Revised 1/24/2022

ESSER II – Allowable Activities

Local Educational Agencies (LEAs) that receive funds under the CRRSA Act may use the funds for the following services:

1. Any activity authorized by the ESEA of 1965, including the following:
 - a. Individuals with Disabilities Education Act (20 U.S.C. 1400, et seq.) (IDEA)
 - b. Adult Education and Family Literacy Act (20 U.S.C. 1400, et seq.)
 - c. Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301, et seq.) (the Perkins Act)
 - d. Subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431, et seq.)
2. Coordination of preparedness and response efforts of LEAs with state, local, tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19, for example: hand sanitizer; sanitation spray; room and/or desk dividers; any other equipment necessary for the safety of students and staff to slow the spread of COVID-19; providing on-going training on proper protocol for sanitization of facilities pursuant to CDC guidelines.
3. Providing principals and others school leaders with the resources necessary to address the needs of their individualschools, for example: hiring substitutes and long-term substitutes; addressing any staffing needs.
4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population, for example: providing outreach programs to ensure students are receiving the highest quality education; providing technology to all students as needed.
5. Developing and implementing procedures and systems that improve the preparedness and response efforts of localeducational agencies.
6. Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases, for example: providing on-going training on proper protocol for sanitization of facilities pursuant to CDC guidelines.
7. Purchasing supplies to sanitize and clean the facilities of a LEA, including buildings operated by such agency, for example: hand sanitizer; sanitation spray; room and/or desk dividers; any other equipment necessary for the safety of students and staff to slow the spread of COVID-19.

8. Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the IDEA, and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements, for example: additional bus drivers to provide meals to all students; additional cafeteria staff to prepare meals; additional devices for students to perform their work.
9. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
10. Providing mental health services and supports, for example: provide counseling services to students and staff.
11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care, for example: educational day camps for students.
12. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care of the local educational agency, including by:
 - a. Administering and using high-quality assessments that are valid and reliable to accurately assess students' academic progress and assist educators in meeting students' academic progress and assist educators in meeting students' academic needs, including through differentiating instructions
 - b. Implementing evidence-based activities to meet the comprehensive needs of students
 - c. Providing information and assistance to parents and families on how they can effectively support students in a distance learning environment
 - d. Tracking student attendance and proving student engagement in distance education
13. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards and to support student health needs, for example: preparing classrooms for compliance with CDC guidelines for social distancing, including any equipment as may be necessary.
14. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door

repair and replacement.

15. Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA., ~~for example: hiring substitutes and long-term substitutes; addressing any staffing needs~~

ESSER II – Reporting Due Dates

Reporting Period	Report Due Date
January 1 – March 31, 2021	April 5, 2021
April 1 – June 30, 2021	July 5, 2021
July 1 – September 30, 2021	October 5, 2021
October 1 – December 31, 2021	January 5, 2022
January 1 – March 31, 2022	April 5, 2022
April 1 – June 30, 2022	July 5, 2022
July 1 – September 30, 2022	October 5, 2022
October 1 – December 31, 2022	January 5, 2023
January 1 – March 31, 2023	April 5, 2023
April 1 – June 30, 2023	July 5, 2023
July 1 – September 30, 2023	October 5, 2023
	January 5, 2024 – FINAL REPORT (anticipated)

ESSER III – Allowable Activities

1. Any activity authorized by the following
 - a. Elementary and Secondary Education Act of 1965 ("ESEA")
 - b. Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.)
 - c. Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.),
 - d. Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) ("the Perkins Act"), and
2. Coordination of preparedness and response efforts of local educational agencies with state, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
3. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
4. Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
5. Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
6. Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.

7. Planning for and coordinating and implementing activities during long-term closures, including providing meals to eligible students, how to provide technology for online learning to all students, providing guidance for carrying out requirements under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and providing other educational services can continue to be provided consistent with all federal, state, and local requirements.
8. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.
9. Providing mental health services and support, including through the implementation of evidenced based full-service community schools.
10. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
11. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—
 - i. Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction;
 - ii. Implementing evidence-based activities to meet the comprehensive needs of students;
 - iii. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and
 - iv. Tracking student attendance and improving student engagement in distance education.
12. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
13. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
14. Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.

15. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

In addition, an LEA may use ARP ESSER subaward funds for the broad range of activities listed in section 18003 (d) of the CARES Act, section 313 (d) of the CRRSA Act, and section 2001 (e) of the ARP Act.

ESSER III – Reporting Due Dates

Reporting Period	Report Due Date
April 1 – June 30, 2021	July 5, 2021
July 1 – September 30, 2021	October 5, 2021
October 1 – December 31, 2021	January 5, 2022
January 1 – March 31, 2022	April 5, 2022
April 1 – June 30, 2022	July 5, 2022
July 1 – September 30, 2022	October 5, 2022
October 1 – December 31, 2022	January 5, 2023
January 1 – March 31, 2023	April 5, 2023
April 1 – June 30, 2023	July 5, 2023
July 1 – September 30, 2023	October 5, 2023
October 1 – December 31, 2023	January 5, 2024
January 1 – March 31, 2024	April 5, 2024
April 1 – June 30, 2024	July 5, 2024
July 1 – September 30, 2024	October 5, 2024
	January 5, 2025 - FINAL REPORT (anticipated)

Note: This administrative rule may be updated to include the provision of future additional ESSER funds.

Issued 3/22/2021, Revised 1/24/2022



Memorandum

To: Members of the Board of Trustees

Through: Akil E. Ross, Sr.
Superintendent

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

Date: January 19, 2022

Re: January 24, 2022 Board Meeting
Information ONLY Item
Revisions to Administrative Rules GCC-R(3) **COVID-19 Related Leave (Professional Staff)**
and GDC-R(3) **COVID-19 Related Leave (Support Staff)**

Item: Revisions to Administrative Rules GCC-R(3) **COVID-19 Related Leave (Professional Staff)** and GDC-R(3) **COVID-19 Related Leave (Support Staff)**

Background: The purpose of this amended administrative rule is to provide leave to eligible employees due to the ongoing COVID-19 pandemic in light of the expiration of the Families First Coronavirus Response Act (FFCRA). School District Five of Lexington and Richland Counties values its employees and wishes to provide leave retroactive from November 1, 2021 and ending June 30, 2022. Our highest priority is safety, and we will continue to implement prevention strategies to ensure safe delivery of in-person instruction. We believe that we all share an obligation for the safety of our stakeholders and strongly recommend that employees receive the COVID-19 vaccination. In addition, the District maintains the ability to revoke and/or rescind this administrative rule at its discretion.

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

TDT:ca

Attachment – AR GCC/GDC-R(3) Amended COVID-19 Related Leave (Professional/Support Staff)

Administrative Rule

Amended COVID-19 Related Leave (Professional/Support Staff)

Code AR GCC/GDC-R3 Issued 04/26/21

NOTICE: THIS ADMINISTRATIVE RULE DOES NOT CONSTITUTE A CONTRACT OF EMPLOYMENT; IT DOES NOT ALTER EMPLOYMENT CONTRACT TERMS OR CHANGE THE STATUS OF AT-WILL EMPLOYEES, AND IT MAY BE RESCINDED OR REVOKED AT ANY TIME.

The purpose of this amended administrative rule is to provide leave to eligible employees due to the ongoing COVID-19 pandemic in light of the expiration of the Families First Coronavirus Response Act (FFCRA). Lexington Richland School District Five values its employees and wishes to provide leave [retroactive from November 1, 2021, and ending June 30, 2022](#). Our highest priority is safety, and we will continue to implement prevention strategies to ensure safe delivery of in-person instruction. We believe that we all share an obligation for the safety of our stakeholders and strongly recommend that employees receive the COVID-19 vaccination. In addition, the District maintains the ability to revoke and/or rescind this administrative rule at its discretion.

For purposes of this policy, “child” is defined as a staff member’s own child, which includes his or her biological, adopted, or foster child; a stepchild; a legal ward; a child for whom the staff member stands *in loco parentis*—someone with day-to-day responsibilities to care for or financially support a child; or an adult son or daughter (i.e. one who is 18 years of age or older), who has a mental or physical disability and is incapable of self-care because of that disability.

Emergency Paid Sick Leave

Emergency paid sick leave will be available to all eligible full and part-time staff for the qualifying COVID-19 related reasons. Such leave will be job-protected and include the continuation of health insurance during the period of leave.

Eligibility

A staff member is entitled to take emergency paid sick leave for up to ten days (two weeks) if the staff member is unable to work or telework because he or she:

1. is subject to a federal, state, or local quarantine due to the employee receiving a positive COVID-19 test result;
2. is experiencing COVID-19 symptoms identified by the district and seeking a medical diagnosis;
3. is subject to a federal, state, or local quarantine based on household close contact of a positive COVID-19 individual; this shall also include an employee caring for a child, as defined above, ordered to quarantine or isolate for COVID-19 related reasons.

Any absences beyond the ten days (two week period) will be subject to Lexington Richland School District Five Policies GCC/GDC and Administrative Rules GCC-R/GDC-R for staff leaves and absences.

For purposes of this amended policy, ten days (two week period) is interpreted as follows:

Full-time staff members may receive up to eighty (80) hours of emergency paid sick leave (the equivalent of two (2) weeks).

Part-time staff members may receive paid sick leave up to the number of hours equal to the number of hours they work, on average, over a two-week period.

Amount of pay

For emergency paid sick leave taken for reasons above, the staff member is due 100% of his/her regular rate of pay.

Issued 4/26/21; Revised 8/23/21; 1/24/22