



Agenda

Board of Trustees

Regular Meeting

Location: Center for Advanced Technical Studies

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

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

February 28, 2022

1. Call to order at 5:00 p.m. to convene Board Finance Workshop
2. Adjourn
3. Call to order at 6:00 p.m.
4. Approval of the agenda
5. Enter Executive Session to consider the following:
 - a. Selected employment items (*Exhibit A*) (Action)
 - b. Selected employment items (*Exhibit B*) (Information Only)
 - c. Legal advice regarding implications of Board Policy BC "Board Member Code of Conduct"
 - d. Receipt of legal advice regarding latent roof defects
 - e. Contractual matter regarding the purchase of property (Exhibit C)
 - f. Receipt of confidential real estate appraisal information on the District Office property (Exhibit D)
 - g. Contractual matter regarding third-party inspections at Piney Woods Elementary School (Exhibit E)
 - h. Contractual matter regarding the construction of Chapin High School stadium (Exhibit F)
6. Call to order and convene the Regular Meeting at 7:00 p.m.
7. Welcoming remarks – Jan Hammond, Board Chair
8. Invocation – Jan Hammond, Board of Trustees
9. Pledge of Allegiance – Jan Hammond, Board of Trustees
10. School Board Spotlight

11. Superintendent's Report
 - a. COVID-19/Dashboard Update
 - b. Safety and Security in Schools
 - c. Monthly Financial Reports (Exhibit G)
 - d. Public Concerns and Complaints About Instructional Resources
 - e. Literacy Update
12. Approval of the minutes of the February 7, 2022 board meeting
13. Public Participation*

ACTION AGENDA

14. Action as Necessary or Appropriate on Matters Discussed in Executive Session
15. Action as Necessary Prioritizing District Office Renovation and/or Replacement
16. Discussion and Action Regarding Censure of Board Member Rebecca Blackburn Hines

DISCUSSION AGENDA

17. Discussion of Spring Bond Issuance (Exhibit H)
18. 2022-2023 School Calendar Update (Exhibit I)
19. 2022-2023 Board Meeting Schedule (Exhibit J)
20. Discussion of Potential Salary Study (Exhibit K)
21. Discussion and First Reading of Proposed Revisions to Board Policy BCA "Board Member Code of Ethics" (Exhibit L)
22. Discussion and First Reading of Proposed Revisions to Board Policy GCB "Professional Staff Contracts and Compensation" (Exhibit M)
23. Discussion and First Reading of Proposed Revisions to Board Policy GDB "Support Staff Compensation" (Exhibit N)
24. Discussion and First Reading of Proposed New Board Policy DD "Funding Proposals, Grants, and Special Projects" (Exhibit O)
25. Adjourn

INFORMATION AGENDA

26. The next regular scheduled board meeting will be March 14, 2022, at the Center for Advanced Technical Studies.

* The Board welcomes and encourages public participation. However, the privilege of addressing the Board does not include the ability to make personal attacks on any Board Member, district employee, or other member of the public. We respectfully ask that you adhere to the procedures and the decorum provided in board policy BEDH "Public Participation at Meetings". Your comments should be limited to three minutes. 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/February 7, 2022

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

Mrs. Rebecca Blackburn Hines
Mrs. Nikki Gardner, Secretary (virtually via video)
Mrs. Jan Hammond, Chair
Mr. Matt Hogan
Mrs. Catherine Huddle
Mr. Ken Loveless, Vice Chair
Mrs. Tifani Moore (virtually via video)
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 February 7, 2022, board meeting.

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

Nikki Gardner, Secretary of the Board of Trustees, gave the Invocation and Pledge of Allegiance.

The Board conducted the School Board Spotlight.

During the Superintendent's Report, Dr. Ross presented updates on Teacher Recruitment and Retention Initiatives, Public Concerns and Complaints about Instructional Resources, How are the Children – Academic Progress, and 1st Jobs. Also, during the Superintendent's Report, Mr. Vann Holden presented an update on the COVID-19 Dashboard; and Mrs. Marty Rawls presented and ESSER update.

During the public participation, Sarah Kirby, Ashton Moody, Kim Weber, Beth White and Thorton Kirby spoke regarding Irmo High School, Laura Sullivan spoke regarding Irmo Strong 5K Fun Run, and Amber Payne Thomas spoke regarding quarantine for close contacts.

The Board presented for discussion:

- Legislative Update
- Fund Balances for Capital and Operating Fund
- Initial District Five and Ten-Year Master Plan Including Funding

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of February 7, 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 R E
1. M. Huddle S. Blackburn Hines Approve the agenda	X	A	X	X	X	X	A
2. M. Loveless S. Huddle I make the motion to enter executive session to consider the following: a.) Selected employment items (<i>Exhibit A</i>) (Action); Selected employment items (<i>Exhibit B</i>) (Information Only); Selected employment items (<i>Exhibit C</i>) (Action); d.) Contractual Matter regarding New Irmo High School East Wing (<i>Exhibit D</i>); e.) Contractual Matter regarding Guaranteed Energy Savings Contractor (<i>Exhibit E</i>).	X	A	X	X	X	X	A
3. M. Huddle S. Hogan I move that we approve the minutes of the January 24, 2022 board meeting with a change to one-word - car "staking" to car "standing" issues.	X	X	X	X	X	X	X
4. M. Loveless S. Huddle I make the motion that we approve items A and C shown in exhibits 3a and 3c shown in the exhibits a and c of tonight's meeting.	X	A	X	X	X	X	A
5. M. Loveless S. Huddle I move that a contract be negotiated, and award made to LS3P Associates, LTD., for architectural/engineering services at the Irmo High School East Wing replacement project as shown in Exhibit D, provided that the contract be	X	A	X	X	X	X	A

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of February 7, 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
amended without additional fee percentage charge to add supplemental services (4.1.1.21) and (4.1.1.22) shown on page 13 of the proposed contracted agreement.							
6. M. Loveless S. Huddle I move that a contract be negotiated and award made to CMTA, Inc. for Guaranteed Energy Savings design/build services at Dutch Fork Elementary School and Irmo High School Activities Building projects as shown in Exhibit E.	X	A	X	X	X	X	A
7. M. Huddle S. Hogan I moved that we defer item #13 (Action as Necessary Prioritizing District Office Renovations and Replacement) to our next board meeting.	X	X	X	X	X	X	X
8. M. Loveless S. Huddle I move that second and final reading approval be given to Board Policy JFBA "Intra-District Transfer and Withdrawal" as listed in action item #14 and Exhibit F.	X	X	X	X	X	X	X
9. M. Blackburn Hines S. Huddle I move that the Board approves the required changes to the 2021 Model School Procurement Code pursuant to the required changes by Mr. Milling (Exhibit G).	X	X	X	X	X	X	X
10. M. Huddle S. Blackburn Hines I move that we approve the proposed revisions to Board Policy DJ "Purchasing" per Exhibit H.	X	X	X	X	X	X	X

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SCHOOL DISTRICT FIVE
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Meeting of February 7, 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
11.	M. Hogan	S. Blackburn Hines	X	X	X	X	X	X
Adjourn at 9:47 p.m.								

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MEMORANDUM

To: Members of the Board of Trustees

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

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

Date: February 14, 2022

Re: Monthly Financial Reports - December 2021

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

MR

Attachment

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING DECEMBER 31, 2021

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 12/31/2020
<u>LOCAL SOURCES</u>				
Property Taxes - Operations & Delinquent	71,535,771	30,765,737	43.01%	27,491,631
Property Taxes - Penalties & Interest	415,633	106,898	25.72%	139,598
Revenue in Lieu of Taxes (FILOT)	1,552,340	-	0.00%	44,231
Tuition - Out of District	5,000	2,651	53.02%	1,379
Rentals	120,000	10,210	8.51%	25,897
Medicaid	105,000	84,051	80.05%	60,883
Interest on Investments	350,000	18,241	5.21%	46,281
Other Local Revenue	240,000	198,629	82.76%	688,559
TOTAL - LOCAL SOURCES	74,323,744	31,186,417	41.96%	28,498,459
<u>STATE SOURCES</u>				
Education Finance Act (EFA)	42,751,929	21,396,943	50.05%	21,824,610
State Fringe Benefits	20,573,475	10,212,790	49.64%	10,116,232
Retiree Health Insurance	5,456,118	2,727,326	49.99%	2,720,493
State Aid to Classrooms - Teacher Salary	4,078,646	-	0.00%	-
Property Tax Relief - Tier I (1996: \$100,000)	10,580,071	9,522,064	90.00%	9,522,064
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	-	0.00%	-
Homestead Exemption - Tier III - (Act 388)	32,534,571	10,058,404	30.92%	6,429,017
Merchant's Inventory Tax	213,955	53,489	25.00%	102,709
School Bus Drivers' Salaries/Fringes	1,403,932	475,896	33.90%	502,223
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	191,794	33.50%	182,503
PEBA Credits	1,190,410	1,191,338	100.08%	-
Other State Revenue	20,000	16,625	83.13%	12,385
TOTAL - STATE SOURCES	121,133,767	55,846,669	46.10%	51,412,236
<u>OTHER FINANCING SOURCES</u>				
E I A-Teacher Salary Supplement & Fringe	5,756,655	2,621,561	45.54%	2,535,743
Indirect Cost - Special Revenue Funds	480,000	69,254	14.43%	148,739
Sale of Fixed Assets	-	27,692		29,103
TOTAL OTHER FINANCING SOURCES	6,236,655	2,718,507	43.59%	2,713,585
<u>OPERATIONAL BALANCE TRANSFER</u>				
TOTAL REVENUES THROUGH 12/31/2021	\$ 201,694,166	\$ 89,751,594	44.50%	
TOTAL REVENUES THROUGH 12/31/2020 *	\$ 199,524,672	\$ 82,624,280	41.41%	

* 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

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2021

To Date: 12/31/2021

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)	(\$16,534,649.60)	(\$16,534,649.60)	(\$22,803,613.40)	\$0.00	(\$22,803,613.40)	57.97%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$15,842,356.00)	\$0.00	(\$15,842,356.00)	(\$5,977,881.33)	(\$5,977,881.33)	(\$9,864,474.67)	\$0.00	(\$9,864,474.67)	62.27%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,465,741.00)	\$0.00	(\$7,465,741.00)	(\$3,990,989.77)	(\$3,990,989.77)	(\$3,474,751.23)	\$0.00	(\$3,474,751.23)	46.54%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$7,081,082.00)	\$0.00	(\$7,081,082.00)	(\$3,545,254.55)	(\$3,545,254.55)	(\$3,535,827.45)	\$0.00	(\$3,535,827.45)	49.93%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	\$0.00	(\$963,839.00)	(\$357,060.50)	(\$357,060.50)	(\$606,778.50)	\$0.00	(\$606,778.50)	62.95%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$844,490.00)	(\$359,901.15)	(\$359,901.15)	(\$484,588.85)	\$0.00	(\$484,588.85)	57.38%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	(\$298,185.00)	\$0.00	(\$298,185.00)	(\$53,516.40)	(\$53,516.40)	(\$244,668.60)	\$0.00	(\$244,668.60)	82.05%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	(\$117,448.00)	\$0.00	(\$117,448.00)	(\$53,382.05)	(\$53,382.05)	(\$64,065.95)	\$0.00	(\$64,065.95)	54.55%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	\$0.00	\$0.00	\$0.00	(\$637.05)	(\$637.05)	\$637.05	\$0.00	\$637.05	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	(\$858.54)	(\$858.54)	\$858.54	\$0.00	\$858.54	0.00%
100.000.0151002.0000.000	Interest - Richland County	\$0.00	\$0.00	\$0.00	(\$4.69)	(\$4.69)	\$4.69	\$0.00	\$4.69	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)	(\$10,210.00)	(\$10,210.00)	(\$109,790.00)	\$0.00	(\$109,790.00)	91.49%
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	(\$11,659.49)	(\$11,659.49)	\$11,659.49	\$0.00	\$11,659.49	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)	(\$32,061.29)	(\$32,061.29)	\$7,061.29	\$0.00	\$7,061.29	-28.25%
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)	(\$117,040.72)	(\$117,040.72)	(\$82,959.28)	\$0.00	(\$82,959.28)	41.48%
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: 12/31/2021

☐ 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)	(\$411,388.29)	(\$411,388.29)	(\$928,043.71)	\$0.00	(\$928,043.71)	69.29%
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)	(\$10,212,789.87)	(\$10,212,789.87)	(\$10,360,685.13)	\$0.00	(\$10,360,685.13)	50.36%
100.000.0318100.0000.000	Retiree Health Insurance	(\$5,456,118.00)	\$0.00	(\$5,456,118.00)	(\$2,727,326.18)	(\$2,727,326.18)	(\$2,728,791.82)	\$0.00	(\$2,728,791.82)	50.01%
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	(\$876,727.00)	(\$876,727.00)	\$876,727.00	\$0.00	\$876,727.00	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	\$0.00	\$0.00	(\$2,676,325.30)	(\$2,676,325.30)	\$2,676,325.30	\$0.00	\$2,676,325.30	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	\$0.00	\$0.00	(\$5,401,472.67)	(\$5,401,472.67)	\$5,401,472.67	\$0.00	\$5,401,472.67	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	\$0.00	\$0.00	(\$1,451,724.29)	(\$1,451,724.29)	\$1,451,724.29	\$0.00	\$1,451,724.29	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	\$0.00	\$0.00	\$0.00	(\$33,115.28)	(\$33,115.28)	\$33,115.28	\$0.00	\$33,115.28	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	\$0.00	\$0.00	(\$1,596,901.83)	(\$1,596,901.83)	\$1,596,901.83	\$0.00	\$1,596,901.83	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	(\$66,596.58)	(\$66,596.58)	\$66,596.58	\$0.00	\$66,596.58	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	\$0.00	\$0.00	\$0.00	(\$28,924.64)	(\$28,924.64)	\$28,924.64	\$0.00	\$28,924.64	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	\$0.00	\$0.00	(\$1,557,255.78)	(\$1,557,255.78)	\$1,557,255.78	\$0.00	\$1,557,255.78	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	\$0.00	\$0.00	(\$92,290.57)	(\$92,290.57)	\$92,290.57	\$0.00	\$92,290.57	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	\$0.00	\$0.00	(\$45,583.96)	(\$45,583.96)	\$45,583.96	\$0.00	\$45,583.96	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	\$0.00	\$0.00	\$0.00	(\$27,421.72)	(\$27,421.72)	\$27,421.72	\$0.00	\$27,421.72	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	\$0.00	\$0.00	(\$4,300,461.33)	(\$4,300,461.33)	\$4,300,461.33	\$0.00	\$4,300,461.33	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	\$0.00	\$0.00	(\$613,897.54)	(\$613,897.54)	\$613,897.54	\$0.00	\$613,897.54	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	\$0.00	\$0.00	\$0.00	(\$624,986.22)	(\$624,986.22)	\$624,986.22	\$0.00	\$624,986.22	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	\$0.00	\$0.00	\$0.00	(\$82,925.60)	(\$82,925.60)	\$82,925.60	\$0.00	\$82,925.60	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	\$0.00	\$0.00	(\$643,799.81)	(\$643,799.81)	\$643,799.81	\$0.00	\$643,799.81	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	\$0.00	\$0.00	(\$1,373,210.83)	(\$1,373,210.83)	\$1,373,210.83	\$0.00	\$1,373,210.83	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	\$0.00	\$0.00	(\$22,066.14)	(\$22,066.14)	\$22,066.14	\$0.00	\$22,066.14	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)	(\$9,522,063.94)	(\$9,522,063.94)	(\$1,058,007.06)	\$0.00	(\$1,058,007.06)	10.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tier 1) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382000.0000.000	Homestead Exemption (Tier 2)	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	\$0.00	\$0.00	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	100.00%
100.000.0382002.0000.000	Homestead Exemption (Tier 2) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 12/31/2021

☐ 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)	(\$10,058,403.50)	(\$10,058,403.50)	(\$22,476,167.50)	\$0.00	(\$22,476,167.50)	69.08%
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)	(\$132,039.78)	(\$132,039.78)	(\$79,485.22)	\$0.00	(\$79,485.22)	37.58%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	(\$64,704.00)	\$0.00	(\$64,704.00)	(\$59,754.20)	(\$59,754.20)	(\$4,949.80)	\$0.00	(\$4,949.80)	7.65%
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)	(\$2,621,560.78)	(\$2,621,560.78)	(\$3,135,094.22)	\$0.00	(\$3,135,094.22)	54.46%
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)	(\$69,254.28)	(\$69,254.28)	(\$410,745.72)	\$0.00	(\$410,745.72)	85.57%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	(\$27,691.88)	(\$27,691.88)	\$27,691.88	\$0.00	\$27,691.88	0.00%
	FUND: General Fund - 100	(\$201,694,166.00)	\$0.00	(\$201,694,166.00)	(\$89,751,593.74)	(\$89,751,593.74)	(\$111,942,572.26)	\$0.00	(\$111,942,572.26)	55.50%
Grand Total:		(\$201,694,166.00)	\$0.00	(\$201,694,166.00)	(\$89,751,593.74)	(\$89,751,593.74)	(\$111,942,572.26)	\$0.00	(\$111,942,572.26)	55.50%

End of Report

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY EXPENDITURE SUMMARY
FOR THE PERIOD ENDING DECEMBER 31, 2021

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of DECEMBER 2020
SALARIES AND FRINGE					
Instructional	\$ 116,723,902	\$ 116,619,052	\$ 45,019,822	38.60%	43,628,527
Support & Community Services	62,063,004	62,044,391	28,959,355	46.68%	27,431,820
Subtotal	178,786,906	178,663,443	73,979,177	41.41%	71,060,347
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	2,356,100	2,355,829	1,167,437	49.56%	824,510
Support & Community Services	12,439,248	12,457,476	6,632,026	53.24%	6,051,960
Subtotal	14,795,348	14,813,305	7,799,463	52.65%	6,876,470
SUPPLIES AND MATERIALS					
Instructional	1,735,421	1,820,419	1,010,266	55.50%	636,582
Support & Community Services	6,001,209	6,021,717	2,951,907	49.02%	2,610,059
Subtotal	7,736,630	7,842,136	3,962,172	50.52%	3,246,641
EQUIPMENT					
Instructional	-	-	5,422		5,929
Support & Community Services	87,385	87,385	64,244	73.52%	-
Subtotal	87,385	87,385	69,667	79.72%	5,929
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	18,444	92.22%	20,235
Food Service	267,897	267,897	-	0.00%	-
Subtotal	287,897	287,897	18,444	6.41%	20,235
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 12/31/2021	\$ 201,694,166	\$ 201,694,166	\$ 85,828,923	42.55%	
TOTAL EXPENDITURES THROUGH 12/31/2020	\$ 195,794,553	\$ 199,524,672	\$ 81,209,621	40.70%	

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 12/31/2021

☐ 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	\$1,903,359.41	\$1,903,359.41	\$2,984,356.16	\$2,962,906.29	\$21,449.87	0.44%
100.111.2000000.0000.000	Employee Benefits	\$2,150,602.43	\$0.00	\$2,150,602.43	\$875,089.54	\$875,089.54	\$1,275,512.89	\$1,298,857.63	(\$23,344.74)	-1.09%
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	\$41,980.97	\$41,980.97	\$11,094.03	(\$1,285.83)	\$12,379.86	23.33%
FUNCTION: Kindergarten Programs - 111		\$7,142,016.00	\$0.00	\$7,142,016.00	\$2,821,231.64	\$2,821,231.64	\$4,320,784.36	\$4,260,478.09	\$60,306.27	0.84%
100.112.1000000.0000.000	Salaries	\$14,140,206.87	(\$11,500.00)	\$14,128,706.87	\$5,352,958.73	\$5,352,958.73	\$8,775,748.14	\$8,490,461.56	\$285,286.58	2.02%
100.112.2000000.0000.000	Employee Benefits	\$5,635,720.13	\$0.00	\$5,635,720.13	\$2,302,470.96	\$2,302,470.96	\$3,333,249.17	\$3,382,673.34	(\$49,424.17)	-0.88%
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	\$181,588.10	\$181,588.10	\$57,030.90	(\$1,976.51)	\$59,007.41	24.73%
FUNCTION: Primary Programs - 112		\$20,126,287.00	\$0.00	\$20,126,287.00	\$7,839,078.38	\$7,839,078.38	\$12,287,208.62	\$11,871,158.39	\$416,050.23	2.07%
100.113.1000000.0000.000	Salaries	\$25,129,062.25	(\$34,225.00)	\$25,094,837.25	\$9,362,371.32	\$9,362,371.32	\$15,732,465.93	\$14,716,402.35	\$1,016,063.58	4.05%
100.113.2000000.0000.000	Employee Benefits	\$9,413,265.75	\$0.00	\$9,413,265.75	\$3,921,337.13	\$3,921,337.13	\$5,491,928.62	\$5,700,948.36	(\$209,019.74)	-2.22%
100.113.3000000.0000.000	Purchased Services	\$382,151.00	\$0.00	\$382,151.00	\$3,825.81	\$3,825.81	\$378,325.19	\$0.00	\$378,325.19	99.00%
100.113.4000000.0000.000	Supplies and Materials	\$418,619.00	\$33,725.00	\$452,344.00	\$260,543.25	\$260,543.25	\$191,800.75	(\$7,793.94)	\$199,594.69	44.12%
FUNCTION: Elementary Programs - 113		\$35,343,098.00	(\$500.00)	\$35,342,598.00	\$13,548,077.51	\$13,548,077.51	\$21,794,520.49	\$20,409,556.77	\$1,384,963.72	3.92%
100.114.1000000.0000.000	Salaries	\$20,518,117.46	(\$59,125.00)	\$20,458,992.46	\$7,494,849.63	\$7,494,849.63	\$12,964,142.83	\$11,809,274.20	\$1,154,868.63	5.64%
100.114.2000000.0000.000	Employee Benefits	\$7,218,176.54	\$0.00	\$7,218,176.54	\$3,052,096.36	\$3,052,096.36	\$4,166,080.18	\$4,450,584.12	(\$284,503.94)	-3.94%
100.114.3000000.0000.000	Purchased Services	\$350,103.00	\$0.00	\$350,103.00	\$28,357.50	\$28,357.50	\$321,745.50	\$21,286.85	\$300,458.65	85.82%
100.114.4000000.0000.000	Supplies and Materials	\$631,216.00	\$45,353.00	\$676,569.00	\$351,749.37	\$351,749.37	\$324,819.63	\$7,649.79	\$317,169.84	46.88%
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	(\$13,772.00)	\$28,704,726.00	\$10,934,587.98	\$10,934,587.98	\$17,770,138.02	\$16,288,794.96	\$1,481,343.06	5.16%
100.115.1000000.0000.000	Salaries	\$3,098,354.40	\$0.00	\$3,098,354.40	\$1,115,309.51	\$1,115,309.51	\$1,983,044.89	\$1,693,340.12	\$289,704.77	9.35%
100.115.2000000.0000.000	Employee Benefits	\$797,736.60	\$0.00	\$797,736.60	\$466,073.32	\$466,073.32	\$331,663.28	\$528,231.46	(\$196,568.18)	-24.64%
100.115.3000000.0000.000	Purchased Services	\$25,678.00	\$0.00	\$25,678.00	\$4,152.59	\$4,152.59	\$21,525.41	\$3,722.51	\$17,802.90	69.33%
100.115.4000000.0000.000	Supplies and Materials	\$112,500.00	(\$5,000.00)	\$107,500.00	\$52,375.32	\$52,375.32	\$55,124.68	\$501.56	\$54,623.12	50.81%
FUNCTION: Career and Technology Education (Vocational) Prog - 115		\$4,034,269.00	(\$5,000.00)	\$4,029,269.00	\$1,637,910.74	\$1,637,910.74	\$2,391,358.26	\$2,225,795.65	\$165,562.61	4.11%
100.118.1000000.0000.000	Salaries	\$364,041.65	\$0.00	\$364,041.65	\$120,766.06	\$120,766.06	\$243,275.59	\$164,773.02	\$78,502.57	21.56%
100.118.2000000.0000.000	Employee Benefits	\$96,914.35	\$0.00	\$96,914.35	\$59,340.95	\$59,340.95	\$37,573.40	\$70,086.36	(\$32,512.96)	-33.55%
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	\$180,507.01	\$180,507.01	\$282,011.99	\$234,859.38	\$47,152.61	10.19%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 12/31/2021

☐ 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	\$816,344.42	\$816,344.42	\$934,734.68	\$1,278,402.74	(\$343,668.06)	-19.63%
100.121.2000000.0000.000	Employee Benefits	\$645,832.90	\$0.00	\$645,832.90	\$347,375.83	\$347,375.83	\$298,457.07	\$403,737.24	(\$105,280.17)	-16.30%
100.121.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$34,108.75	\$34,108.75	(\$34,108.75)	\$58,516.25	(\$92,625.00)	0.00%
100.121.4000000.0000.000	Supplies and Materials	\$3,093.00	\$0.00	\$3,093.00	\$18,097.99	\$18,097.99	(\$15,004.99)	(\$476.20)	(\$14,528.79)	-469.73%
FUNCTION: Educable Mentally Handicapped - 121		\$2,400,005.00	\$0.00	\$2,400,005.00	\$1,215,926.99	\$1,215,926.99	\$1,184,078.01	\$1,740,180.03	(\$556,102.02)	-23.17%
100.122.1000000.0000.000	Salaries	\$423,720.35	\$0.00	\$423,720.35	\$172,894.92	\$172,894.92	\$250,825.43	\$267,886.54	(\$17,061.11)	-4.03%
100.122.2000000.0000.000	Employee Benefits	\$184,440.90	\$0.00	\$184,440.90	\$70,488.83	\$70,488.83	\$113,952.07	\$110,476.67	\$3,475.40	1.88%
100.122.4000000.0000.000	Supplies and Materials	\$1,851.75	\$0.00	\$1,851.75	\$4,341.37	\$4,341.37	(\$2,489.62)	(\$52.23)	(\$2,437.39)	-131.63%
FUNCTION: Trainable Mentally Handicapped - 122		\$610,013.00	\$0.00	\$610,013.00	\$247,725.12	\$247,725.12	\$362,287.88	\$378,310.98	(\$16,023.10)	-2.63%
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	\$789.58	\$789.58	\$504.42	(\$174.00)	\$678.42	52.43%
FUNCTION: Orthopedically Handicapped - 123		\$1,424.00	\$0.00	\$1,424.00	\$789.58	\$789.58	\$634.42	(\$174.00)	\$808.42	56.77%
100.124.1000000.0000.000	Salaries	\$63,401.21	\$0.00	\$63,401.21	\$28,165.92	\$28,165.92	\$35,235.29	\$45,264.19	(\$10,028.90)	-15.82%
100.124.2000000.0000.000	Employee Benefits	\$24,017.04	\$0.00	\$24,017.04	\$10,706.36	\$10,706.36	\$13,310.68	\$15,726.12	(\$2,415.44)	-10.06%
100.124.4000000.0000.000	Supplies and Materials	\$1,674.75	\$0.00	\$1,674.75	\$340.32	\$340.32	\$1,334.43	(\$50.55)	\$1,384.98	82.70%
FUNCTION: Visually Handicapped - 124		\$89,093.00	\$0.00	\$89,093.00	\$39,212.60	\$39,212.60	\$49,880.40	\$60,939.76	(\$11,059.36)	-12.41%
100.125.1000000.0000.000	Salaries	\$337,932.31	\$0.00	\$337,932.31	\$91,595.97	\$91,595.97	\$246,336.34	\$145,438.93	\$100,897.41	29.86%
100.125.2000000.0000.000	Employee Benefits	\$94,620.69	\$0.00	\$94,620.69	\$35,397.93	\$35,397.93	\$59,222.76	\$41,803.15	\$17,419.61	18.41%
100.125.3000000.0000.000	Purchased Services	\$775.00	\$0.00	\$775.00	\$26,628.75	\$26,628.75	(\$25,853.75)	\$40,871.25	(\$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	\$0.00	\$3,024.23	84.88%
FUNCTION: Hearing Handicapped - 125		\$436,891.00	\$0.00	\$436,891.00	\$154,161.42	\$154,161.42	\$282,729.58	\$228,113.33	\$54,616.25	12.50%
100.126.1000000.0000.000	Salaries	\$2,041,688.23	\$0.00	\$2,041,688.23	\$658,332.13	\$658,332.13	\$1,383,356.10	\$1,051,015.20	\$332,340.90	16.28%
100.126.2000000.0000.000	Employee Benefits	\$721,993.77	\$0.00	\$721,993.77	\$272,100.51	\$272,100.51	\$449,893.26	\$417,808.20	\$32,085.06	4.44%
100.126.3000000.0000.000	Purchased Services	\$73,710.00	\$0.00	\$73,710.00	\$128,522.75	\$128,522.75	(\$54,812.75)	\$219,244.25	(\$274,057.00)	-371.80%
100.126.4000000.0000.000	Supplies and Materials	\$68,846.00	\$0.00	\$68,846.00	\$13,159.43	\$13,159.43	\$55,686.57	\$460.87	\$55,225.70	80.22%
FUNCTION: Speech Handicapped - 126		\$2,906,238.00	\$0.00	\$2,906,238.00	\$1,072,114.82	\$1,072,114.82	\$1,834,123.18	\$1,688,528.52	\$145,594.66	5.01%
100.127.1000000.0000.000	Salaries	\$4,483,782.29	\$0.00	\$4,483,782.29	\$1,585,103.47	\$1,585,103.47	\$2,898,678.82	\$2,474,683.17	\$423,995.65	9.46%
100.127.2000000.0000.000	Employee Benefits	\$1,691,134.71	\$0.00	\$1,691,134.71	\$665,856.52	\$665,856.52	\$1,025,278.19	\$978,233.37	\$47,044.82	2.78%
100.127.3000000.0000.000	Purchased Services	\$35,024.00	\$0.00	\$35,024.00	\$33,653.75	\$33,653.75	\$1,370.25	\$58,971.25	(\$57,601.00)	-164.46%
100.127.4000000.0000.000	Supplies and Materials	\$90,298.00	\$0.00	\$90,298.00	\$37,004.55	\$37,004.55	\$53,293.45	(\$2,494.30)	\$55,787.75	61.78%
FUNCTION: Learning Disabilities - 127		\$6,300,239.00	\$0.00	\$6,300,239.00	\$2,321,618.29	\$2,321,618.29	\$3,978,620.71	\$3,509,393.49	\$469,227.22	7.45%
100.128.1000000.0000.000	Salaries	\$730,708.88	\$0.00	\$730,708.88	\$250,434.31	\$250,434.31	\$480,274.57	\$389,026.84	\$91,247.73	12.49%

School District Five of Lexington and Richland

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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	\$114,077.95	\$114,077.95	\$144,332.17	\$169,005.46	(\$24,673.29)	-9.55%
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	\$1,960.46	\$1,960.46	\$157.54	(\$204.55)	\$362.09	17.10%
	FUNCTION: Emotionally Handicapped - 128	\$997,737.00	\$0.00	\$997,737.00	\$366,472.72	\$366,472.72	\$631,264.28	\$557,827.75	\$73,436.53	7.36%
100.129.1000000.0000.000	Salaries	\$789,476.68	\$0.00	\$789,476.68	\$242,742.46	\$242,742.46	\$546,734.22	\$363,101.74	\$183,632.48	23.26%
100.129.2000000.0000.000	Employee Benefits	\$204,212.32	\$0.00	\$204,212.32	\$102,966.12	\$102,966.12	\$101,246.20	\$120,757.49	(\$19,511.29)	-9.55%
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	\$347,108.58	\$347,108.58	\$653,498.42	\$483,859.23	\$169,639.19	16.95%
100.135.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00	(\$1,300.00)	\$235.00	(\$1,535.00)	0.00%
100.135.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$105.30	\$105.30	(\$105.30)	\$19.04	(\$124.34)	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)	\$254.04	(\$1,759.34)	0.00%
100.136.1000000.0000.000	Salaries	\$50,997.12	\$0.00	\$50,997.12	\$2,098.54	\$2,098.54	\$48,898.58	\$3,345.90	\$45,552.68	89.32%
100.136.2000000.0000.000	Employee Benefits	\$950.88	\$0.00	\$950.88	\$941.74	\$941.74	\$9.14	\$852.76	(\$843.62)	-88.72%
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	\$3,140.28	\$3,140.28	\$49,207.72	\$4,198.66	\$45,009.06	85.98%
100.137.1000000.0000.000	Salaries	\$1,197,264.93	\$0.00	\$1,197,264.93	\$408,106.54	\$408,106.54	\$789,158.39	\$670,198.17	\$118,960.22	9.94%
100.137.2000000.0000.000	Employee Benefits	\$469,208.07	\$0.00	\$469,208.07	\$177,607.82	\$177,607.82	\$291,600.25	\$288,681.53	\$2,918.72	0.62%
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%
	JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137	\$1,697,487.00	\$0.00	\$1,697,487.00	\$587,508.96	\$587,508.96	\$1,109,978.04	\$958,879.70	\$151,098.34	8.90%
100.138.1000000.0000.000	Salaries	\$6,505.88	\$0.00	\$6,505.88	\$925.88	\$925.88	\$5,580.00	\$1,467.30	\$4,112.70	63.22%
100.138.2000000.0000.000	Employee Benefits	\$777.12	\$0.00	\$777.12	\$367.46	\$367.46	\$409.66	\$597.95	(\$188.29)	-24.23%
	JUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	\$7,283.00	\$0.00	\$7,283.00	\$1,293.34	\$1,293.34	\$5,989.66	\$2,065.25	\$3,924.41	53.88%
100.139.1000000.0000.000	Salaries	\$1,080,205.77	\$0.00	\$1,080,205.77	\$457,678.76	\$457,678.76	\$622,527.01	\$696,534.54	(\$74,007.53)	-6.85%
100.139.2000000.0000.000	Employee Benefits	\$524,568.23	\$0.00	\$524,568.23	\$211,340.42	\$211,340.42	\$313,227.81	\$306,104.70	\$7,123.11	1.36%
100.139.3000000.0000.000	Purchased Services	\$18,147.00	\$0.00	\$18,147.00	\$4,858.14	\$4,858.14	\$13,288.86	\$0.00	\$13,288.86	73.23%
100.139.4000000.0000.000	Supplies and Materials	\$25,851.00	\$0.00	\$25,851.00	\$7,453.22	\$7,453.22	\$18,397.78	\$434.12	\$17,963.66	69.49%
100.139.6000000.0000.000	Other Objects	\$3,500.00	\$0.00	\$3,500.00	\$494.50	\$494.50	\$3,005.50	\$0.00	\$3,005.50	85.87%
	FUNCTION: Early Childhood Programs - 139	\$1,652,272.00	\$0.00	\$1,652,272.00	\$681,825.04	\$681,825.04	\$970,446.96	\$1,003,073.36	(\$32,626.40)	-1.97%
100.141.1000000.0000.000	Salaries	\$1,359,968.47	\$0.00	\$1,359,968.47	\$418,866.86	\$418,866.86	\$941,101.61	\$671,979.58	\$269,122.03	19.79%

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100.141.2000000.0000.000	Employee Benefits	\$548,011.53	\$0.00	\$548,011.53	\$173,650.51	\$173,650.51	\$374,361.02	\$289,336.77	\$85,024.25	15.52%
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	\$596,917.39	\$596,917.39	\$1,333,259.61	\$961,341.35	\$371,918.26	19.27%
100.143.1000000.0000.000	Salaries	\$363,375.17	\$0.00	\$363,375.17	\$94,691.92	\$94,691.92	\$268,683.25	\$152,750.30	\$115,932.95	31.90%
100.143.2000000.0000.000	Employee Benefits	\$85,229.83	\$0.00	\$85,229.83	\$37,194.28	\$37,194.28	\$48,035.55	\$51,706.81	(\$3,671.26)	-4.31%
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	\$131,986.20	\$131,986.20	\$317,718.80	\$204,457.11	\$113,261.69	25.19%
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	\$24,925.00	\$24,925.00	\$46,364.00	\$12,982.00	\$33,382.00	48.83%
100.145.2000000.0000.000	Employee Benefits	\$22,189.00	\$0.00	\$22,189.00	\$9,690.76	\$9,690.76	\$12,498.24	\$4,627.41	\$7,870.83	35.47%
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	\$34,615.76	\$34,615.76	\$74,862.24	\$17,609.41	\$57,252.83	52.30%
100.148.1000000.0000.000	Salaries	\$171,636.77	\$0.00	\$171,636.77	\$61,903.51	\$61,903.51	\$109,733.26	\$97,642.21	\$12,091.05	7.04%
100.148.2000000.0000.000	Employee Benefits	\$57,476.23	\$0.00	\$57,476.23	\$24,570.10	\$24,570.10	\$32,906.13	\$36,737.51	(\$3,831.38)	-6.67%
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	\$86,618.61	\$86,618.61	\$152,369.39	\$134,534.72	\$17,834.67	7.46%
100.149.1000000.0000.000	Salaries	\$527,143.98	\$0.00	\$527,143.98	\$298,013.86	\$298,013.86	\$229,130.12	\$419,126.58	(\$189,996.46)	-36.04%
100.149.2000000.0000.000	Employee Benefits	\$251,852.19	\$0.00	\$251,852.19	\$116,633.99	\$116,633.99	\$135,218.20	\$163,231.94	(\$28,013.74)	-11.12%
100.149.3000000.0000.000	Purchased Services	\$1,180,569.83	\$0.00	\$1,180,569.83	\$884,465.57	\$884,465.57	\$296,104.26	\$0.00	\$296,104.26	25.08%
100.149.4000000.0000.000	Supplies and Materials	\$3,500.00	\$0.00	\$3,500.00	\$1,213.95	\$1,213.95	\$2,286.05	(\$313.95)	\$2,600.00	74.29%
FUNCTION: Other Special Programs - 149		\$1,963,066.00	\$0.00	\$1,963,066.00	\$1,300,327.37	\$1,300,327.37	\$662,738.63	\$582,044.57	\$80,694.06	4.11%
100.161.1000000.0000.000	Salaries	\$694,849.13	\$0.00	\$694,849.13	\$300,979.17	\$300,979.17	\$393,869.96	\$453,526.39	(\$59,656.43)	-8.59%
100.161.2000000.0000.000	Employee Benefits	\$360,018.62	\$0.00	\$360,018.62	\$145,239.84	\$145,239.84	\$214,778.78	\$190,884.53	\$23,894.25	6.64%
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	\$10,318.88	\$10,318.88	\$8,814.37	(\$434.17)	\$9,248.54	48.34%
FUNCTION: Other Exceptional Programs - 161		\$1,082,551.00	\$0.00	\$1,082,551.00	\$456,537.89	\$456,537.89	\$626,013.11	\$643,976.75	(\$17,963.64)	-1.66%

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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%
	JUNCTION: 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	\$59,271.04	\$59,271.04	\$57,080.42	\$58,420.96	(\$1,340.54)	-1.15%
100.181.2000000.0000.000	Employee Benefits	\$39,436.54	\$0.00	\$39,436.54	\$21,840.12	\$21,840.12	\$17,596.42	\$20,734.40	(\$3,137.98)	-7.96%
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	\$81,111.16	\$81,111.16	\$78,841.84	\$79,155.36	(\$313.52)	-0.20%
100.182.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	(\$2,000.00)	\$50.00	(\$2,050.00)	0.00%
100.182.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$162.00	\$162.00	(\$162.00)	\$4.06	(\$166.06)	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)	\$54.06	(\$1,160.43)	-28.84%
100.188.1000000.0000.000	Salaries	\$56,745.83	\$0.00	\$56,745.83	\$31,102.31	\$31,102.31	\$25,643.52	\$15,661.59	\$9,981.93	17.59%
100.188.2000000.0000.000	Employee Benefits	\$2,404.17	\$0.00	\$2,404.17	\$13,881.03	\$13,881.03	(\$11,476.86)	\$3,266.40	(\$14,743.26)	-613.24%
100.188.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$234.12	\$234.12	(\$234.12)	(\$25.67)	(\$208.45)	0.00%
	FUNCTION: Parenting/Family Literacy - 188	\$59,150.00	\$0.00	\$59,150.00	\$45,217.46	\$45,217.46	\$13,932.54	\$18,902.32	(\$4,969.78)	-8.40%
100.190.1000000.0000.000	Salaries	\$734,231.79	\$0.00	\$734,231.79	\$254,834.67	\$254,834.67	\$479,397.12	\$401,350.59	\$78,046.53	10.63%
100.190.2000000.0000.000	Employee Benefits	\$162,912.21	\$0.00	\$162,912.21	\$77,799.75	\$77,799.75	\$85,112.46	\$97,624.18	(\$12,511.72)	-7.68%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$2,832.12	\$2,832.12	\$17,967.88	\$6,955.22	\$11,012.66	52.95%
	FUNCTION: Instructional Pupil Activity - 190	\$917,944.00	\$0.00	\$917,944.00	\$335,466.54	\$335,466.54	\$582,477.46	\$505,929.99	\$76,547.47	8.34%
100.211.1000000.0000.000	Salaries	\$1,288,656.35	\$0.00	\$1,288,656.35	\$485,616.07	\$485,616.07	\$803,040.28	\$685,532.33	\$117,507.95	9.12%
100.211.2000000.0000.000	Employee Benefits	\$352,121.65	\$0.00	\$352,121.65	\$220,314.72	\$220,314.72	\$131,806.93	\$231,941.79	(\$100,134.86)	-28.44%
100.211.3000000.0000.000	Purchased Services	\$120,000.00	\$0.00	\$120,000.00	\$1,376.44	\$1,376.44	\$118,623.56	\$0.00	\$118,623.56	98.85%
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: 12/31/2021

☐ 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	\$730,799.23	\$730,799.23	\$1,046,088.77	\$917,474.12	\$128,614.65	7.24%
100.212.1000000.0000.000	Salaries	\$4,136,872.80	\$0.00	\$4,136,872.80	\$1,576,546.76	\$1,576,546.76	\$2,560,326.04	\$2,192,714.77	\$367,611.27	8.89%
100.212.2000000.0000.000	Employee Benefits	\$1,174,971.50	\$0.00	\$1,174,971.50	\$658,736.86	\$658,736.86	\$516,234.64	\$693,453.62	(\$177,218.98)	-15.08%
100.212.3000000.0000.000	Purchased Services	\$3,098.70	\$0.00	\$3,098.70	\$875.54	\$875.54	\$2,223.16	\$0.00	\$2,223.16	71.74%
100.212.4000000.0000.000	Supplies and Materials	\$25,041.00	\$0.00	\$25,041.00	\$14,406.49	\$14,406.49	\$10,634.51	(\$2,402.51)	\$13,037.02	52.06%
FUNCTION: Guidance Services - 212		\$5,339,984.00	\$0.00	\$5,339,984.00	\$2,250,565.65	\$2,250,565.65	\$3,089,418.35	\$2,883,765.88	\$205,652.47	3.85%
100.213.1000000.0000.000	Salaries	\$2,072,056.38	\$0.00	\$2,072,056.38	\$873,284.44	\$873,284.44	\$1,198,771.94	\$1,306,435.16	(\$107,663.22)	-5.20%
100.213.2000000.0000.000	Employee Benefits	\$793,334.82	\$0.00	\$793,334.82	\$365,516.37	\$365,516.37	\$427,818.45	\$438,503.86	(\$10,685.41)	-1.35%
100.213.3000000.0000.000	Purchased Services	\$55,531.80	\$0.00	\$55,531.80	\$86,174.01	\$86,174.01	(\$30,642.21)	\$126,631.25	(\$157,273.46)	-283.21%
100.213.4000000.0000.000	Supplies and Materials	\$26,916.00	\$0.00	\$26,916.00	\$12,737.40	\$12,737.40	\$14,178.60	(\$693.20)	\$14,871.80	55.25%
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	\$1,337,712.22	\$1,337,712.22	\$1,610,242.78	\$1,870,877.07	(\$260,634.29)	-8.84%
100.214.1000000.0000.000	Salaries	\$1,499,865.63	\$0.00	\$1,499,865.63	\$515,019.20	\$515,019.20	\$984,846.43	\$666,397.78	\$318,448.65	21.23%
100.214.2000000.0000.000	Employee Benefits	\$273,145.37	\$0.00	\$273,145.37	\$202,854.95	\$202,854.95	\$70,290.42	\$170,640.89	(\$100,350.47)	-36.74%
100.214.3000000.0000.000	Purchased Services	\$21,033.00	\$0.00	\$21,033.00	\$41,605.08	\$41,605.08	(\$20,572.08)	\$64,750.00	(\$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	\$762,884.22	\$762,884.22	\$1,037,009.78	\$901,788.67	\$135,221.11	7.51%
100.217.1000000.0000.000	Salaries	\$102,487.42	\$0.00	\$102,487.42	\$57,303.92	\$57,303.92	\$45,183.50	\$18,243.49	\$26,940.01	26.29%
100.217.2000000.0000.000	Employee Benefits	\$35,823.58	\$0.00	\$35,823.58	\$20,273.45	\$20,273.45	\$15,550.13	\$2,971.19	\$12,578.94	35.11%
100.217.4000000.0000.000	Supplies and Materials	\$2,035.00	\$0.00	\$2,035.00	\$1,894.69	\$1,894.69	\$140.31	(\$111.65)	\$251.96	12.38%
FUNCTION: Career Specialist Services - 217		\$140,346.00	\$0.00	\$140,346.00	\$79,472.06	\$79,472.06	\$60,873.94	\$21,103.03	\$39,770.91	28.34%
100.221.1000000.0000.000	Salaries	\$2,107,086.04	\$0.00	\$2,107,086.04	\$944,376.64	\$944,376.64	\$1,162,709.40	\$1,201,251.14	(\$38,541.74)	-1.83%
100.221.2000000.0000.000	Employee Benefits	\$669,637.96	\$0.00	\$669,637.96	\$359,654.03	\$359,654.03	\$309,983.93	\$361,334.38	(\$51,350.45)	-7.67%
100.221.3000000.0000.000	Purchased Services	\$552,432.50	\$500.00	\$552,932.50	\$535,042.71	\$535,042.71	\$17,889.79	\$4,811.23	\$13,078.56	2.37%
100.221.4000000.0000.000	Supplies and Materials	\$83,115.00	\$0.00	\$83,115.00	\$15,033.42	\$15,033.42	\$68,081.58	\$756.92	\$67,324.66	81.00%
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	\$1,884,770.80	\$1,884,770.80	\$1,559,930.20	\$1,568,153.67	(\$8,223.47)	-0.24%
100.222.1000000.0000.000	Salaries	\$2,101,952.34	\$0.00	\$2,101,952.34	\$767,008.12	\$767,008.12	\$1,334,944.22	\$1,217,930.84	\$117,013.38	5.57%
100.222.2000000.0000.000	Employee Benefits	\$792,482.56	\$0.00	\$792,482.56	\$335,544.60	\$335,544.60	\$456,937.96	\$476,042.23	(\$19,104.27)	-2.41%
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	\$286,453.09	\$286,453.09	\$9,543.91	\$35,963.36	(\$26,419.45)	-8.93%
100.222.6000000.0000.000	Other Objects	\$175.00	\$0.00	\$175.00	\$175.00	\$175.00	\$0.00	(\$175.00)	\$175.00	100.00%
FUNCTION: Library and Media Services - 222		\$3,193,612.00	\$0.00	\$3,193,612.00	\$1,389,180.81	\$1,389,180.81	\$1,804,431.19	\$1,729,761.43	\$74,669.76	2.34%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 12/31/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.223.1000000.0000.000	Salaries	\$979,776.94	\$0.00	\$979,776.94	\$488,825.13	\$488,825.13	\$490,951.81	\$519,901.30	(\$28,949.49)	-2.95%
100.223.2000000.0000.000	Employee Benefits	\$324,049.06	\$0.00	\$324,049.06	\$183,482.50	\$183,482.50	\$140,566.56	\$180,333.76	(\$39,767.20)	-12.27%
100.223.3000000.0000.000	Purchased Services	\$6,198.00	\$0.00	\$6,198.00	\$357.22	\$357.22	\$5,840.78	\$0.00	\$5,840.78	94.24%
100.223.4000000.0000.000	Supplies and Materials	\$2,146.00	\$0.00	\$2,146.00	\$977.49	\$977.49	\$1,168.51	(\$330.01)	\$1,498.52	69.83%
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	\$674,344.34	\$674,344.34	\$638,527.66	\$699,905.05	(\$61,377.39)	-4.68%
100.224.3000000.0000.000	Purchased Services	\$75,622.00	(\$973.08)	\$74,648.92	\$16,189.54	\$16,189.54	\$58,459.38	(\$2,174.43)	\$60,633.81	81.23%
100.224.4000000.0000.000	Supplies and Materials	\$10,342.00	\$0.00	\$10,342.00	\$3,194.72	\$3,194.72	\$7,147.28	(\$28.03)	\$7,175.31	69.38%
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	\$19,384.26	\$19,384.26	\$65,957.66	(\$2,202.46)	\$68,160.12	79.87%
100.231.1000000.0000.000	Salaries	\$79,624.33	\$0.00	\$79,624.33	\$26,666.25	\$26,666.25	\$52,958.08	\$29,538.00	\$23,420.08	29.41%
100.231.2000000.0000.000	Employee Benefits	\$10,752.67	\$0.00	\$10,752.67	\$8,243.22	\$8,243.22	\$2,509.45	\$5,021.20	(\$2,511.75)	-23.36%
100.231.3000000.0000.000	Purchased Services	\$341,616.00	\$0.00	\$341,616.00	\$299,901.54	\$299,901.54	\$41,714.46	\$5,318.93	\$36,395.53	10.65%
100.231.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$237.27	\$237.27	(\$237.27)	(\$237.27)	\$0.00	0.00%
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	\$919,152.28	\$919,152.28	\$62,044.72	\$39,641.36	\$22,403.36	2.28%
100.232.1000000.0000.000	Salaries	\$280,826.93	\$0.00	\$280,826.93	\$262,498.05	\$262,498.05	\$18,328.88	\$131,321.51	(\$112,992.63)	-40.24%
100.232.2000000.0000.000	Employee Benefits	\$90,466.07	\$0.00	\$90,466.07	\$71,744.37	\$71,744.37	\$18,721.70	\$8,983.06	\$9,738.64	10.76%
100.232.3000000.0000.000	Purchased Services	\$39,150.00	\$0.00	\$39,150.00	\$10,172.56	\$10,172.56	\$28,977.44	\$1,643.64	\$27,333.80	69.82%
100.232.4000000.0000.000	Supplies and Materials	\$6,723.00	\$0.00	\$6,723.00	\$1,424.16	\$1,424.16	\$5,298.84	\$0.00	\$5,298.84	78.82%
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	\$347,204.14	\$347,204.14	\$77,061.86	\$141,948.21	(\$64,886.35)	-15.29%
100.233.1000000.0000.000	Salaries	\$11,974,653.54	(\$8,113.00)	\$11,966,540.54	\$5,500,430.87	\$5,500,430.87	\$6,466,109.67	\$6,067,150.65	\$398,959.02	3.33%
100.233.2000000.0000.000	Employee Benefits	\$4,115,432.46	\$0.00	\$4,115,432.46	\$2,235,561.82	\$2,235,561.82	\$1,879,870.64	\$2,125,940.07	(\$246,069.43)	-5.98%
100.233.3000000.0000.000	Purchased Services	\$241,205.00	(\$2,305.00)	\$238,900.00	\$32,747.15	\$32,747.15	\$206,152.85	\$2,431.15	\$203,721.70	85.27%
100.233.4000000.0000.000	Supplies and Materials	\$234,948.00	\$24,535.00	\$259,483.00	\$175,439.03	\$175,439.03	\$84,043.97	\$13,029.67	\$71,014.30	27.37%
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	\$16,450.00	\$16,450.00	\$6,335.00	(\$150.00)	\$6,485.00	28.46%
FUNCTION: School Administration - 233		\$16,593,441.00	\$13,400.00	\$16,606,841.00	\$7,960,628.87	\$7,960,628.87	\$8,646,212.13	\$8,208,401.54	\$437,810.59	2.64%
100.251.1000000.0000.000	Salaries	\$203,876.33	\$0.00	\$203,876.33	\$24,789.77	\$24,789.77	\$179,086.56	\$35,196.43	\$143,890.13	70.58%
100.251.2000000.0000.000	Employee Benefits	\$34,591.67	\$0.00	\$34,591.67	\$9,147.25	\$9,147.25	\$25,444.42	\$9,267.90	\$16,176.52	46.76%
100.251.3000000.0000.000	Purchased Services	\$326,600.00	\$0.00	\$326,600.00	\$92,224.56	\$92,224.56	\$234,375.44	\$173,786.50	\$60,588.94	18.55%
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%

School District Five of Lexington and Richland

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
UNCTION: Student Transportation (Federal/District Mandated) - 251		\$613,628.00	\$0.00	\$613,628.00	\$126,161.58	\$126,161.58	\$487,466.42	\$218,250.83	\$269,215.59	43.87%
100.252.1000000.0000.000	Salaries	\$1,129,240.76	\$0.00	\$1,129,240.76	\$474,588.21	\$474,588.21	\$654,652.55	\$476,274.56	\$178,377.99	15.80%
100.252.2000000.0000.000	Employee Benefits	\$340,595.24	\$0.00	\$340,595.24	\$192,220.93	\$192,220.93	\$148,374.31	\$159,493.06	(\$11,118.75)	-3.26%
100.252.3000000.0000.000	Purchased Services	\$187,895.00	(\$10,000.00)	\$177,895.00	\$48,631.83	\$48,631.83	\$129,263.17	\$1,502.22	\$127,760.95	71.82%
100.252.4000000.0000.000	Supplies and Materials	\$48,560.00	\$0.00	\$48,560.00	\$14,359.40	\$14,359.40	\$34,200.60	\$1,614.74	\$32,585.86	67.10%
100.252.6000000.0000.000	Other Objects	\$5,938.00	\$0.00	\$5,938.00	\$3,217.00	\$3,217.00	\$2,721.00	\$0.00	\$2,721.00	45.82%
FUNCTION: Fiscal Services - 252		\$1,712,229.00	(\$10,000.00)	\$1,702,229.00	\$733,017.37	\$733,017.37	\$969,211.63	\$638,884.58	\$330,327.05	19.41%
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	\$3,598,055.27	\$3,598,055.27	\$3,706,931.11	\$3,441,895.58	\$265,035.53	3.63%
100.254.2000000.0000.000	Employee Benefits	\$3,216,887.62	\$0.00	\$3,216,887.62	\$1,733,358.54	\$1,733,358.54	\$1,483,529.08	\$1,509,269.98	(\$25,740.90)	-0.80%
100.254.3000000.0000.000	Purchased Services	\$4,770,129.00	\$15,000.00	\$4,785,129.00	\$2,451,846.63	\$2,451,846.63	\$2,333,282.37	\$1,579,527.38	\$753,754.99	15.75%
100.254.4000000.0000.000	Supplies and Materials	\$4,858,083.11	(\$5,000.00)	\$4,853,083.11	\$2,323,595.74	\$2,323,595.74	\$2,529,487.37	\$526,783.14	\$2,002,704.23	41.27%
100.254.5000000.0000.000	Capital Outlay	\$83,684.89	\$0.00	\$83,684.89	\$55,147.37	\$55,147.37	\$28,537.52	\$18,370.54	\$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	\$10,162,370.81	\$10,162,370.81	\$10,081,400.19	\$7,075,846.62	\$3,005,553.57	14.85%
100.255.1000000.0000.000	Salaries	\$4,286,899.77	\$0.00	\$4,286,899.77	\$1,804,989.92	\$1,804,989.92	\$2,481,909.85	\$2,241,900.37	\$240,009.48	5.60%
100.255.2000000.0000.000	Employee Benefits	\$1,436,086.23	\$0.00	\$1,436,086.23	\$802,028.74	\$802,028.74	\$634,057.49	\$823,178.96	(\$189,121.47)	-13.17%
100.255.3000000.0000.000	Purchased Services	\$162,000.00	\$0.00	\$162,000.00	\$52,460.70	\$52,460.70	\$109,539.30	\$56,406.65	\$53,132.65	32.80%
100.255.4000000.0000.000	Supplies and Materials	\$50,850.00	\$0.00	\$50,850.00	\$36,574.41	\$36,574.41	\$14,275.59	\$8,897.16	\$5,378.43	10.58%
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	\$2,696,783.77	\$2,696,783.77	\$3,240,052.23	\$3,130,383.14	\$109,669.09	1.85%
100.256.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$123,000.00	\$123,000.00	(\$123,000.00)	\$19,750.00	(\$142,750.00)	0.00%
100.256.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$13,440.00	\$13,440.00	(\$13,440.00)	\$2,156.69	(\$15,596.69)	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)	\$42,894.56	(\$181,582.69)	0.00%
100.257.1000000.0000.000	Salaries	\$337,312.52	\$0.00	\$337,312.52	\$136,365.28	\$136,365.28	\$200,947.24	\$103,617.11	\$97,330.13	28.85%
100.257.2000000.0000.000	Employee Benefits	\$108,990.48	\$0.00	\$108,990.48	\$55,868.54	\$55,868.54	\$53,121.94	\$42,583.01	\$10,538.93	9.67%
100.257.3000000.0000.000	Purchased Services	\$607,919.00	\$0.00	\$607,919.00	\$196,262.42	\$196,262.42	\$411,656.58	\$3,812.46	\$407,844.12	67.09%
100.257.4000000.0000.000	Supplies and Materials	\$40,609.00	\$0.00	\$40,609.00	\$6,194.02	\$6,194.02	\$34,414.98	(\$308.18)	\$34,723.16	85.51%
FUNCTION: Internal Services - 257		\$1,094,831.00	\$0.00	\$1,094,831.00	\$394,690.26	\$394,690.26	\$700,140.74	\$149,704.40	\$550,436.34	50.28%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 12/31/2021

☐ 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
100.258.1000000.0000.000	Salaries	\$188,961.85	\$0.00	\$188,961.85	\$96,181.92	\$96,181.92	\$92,779.93	\$93,682.22	(\$902.29)	-0.48%
100.258.2000000.0000.000	Employee Benefits	\$73,133.15	\$0.00	\$73,133.15	\$37,508.43	\$37,508.43	\$35,624.72	\$36,847.77	(\$1,223.05)	-1.67%
100.258.3000000.0000.000	Purchased Services	\$2,259,434.00	\$0.00	\$2,259,434.00	\$572,267.24	\$572,267.24	\$1,687,166.76	\$1,483,803.22	\$203,363.54	9.00%
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	\$16,688.38	(\$1,697.89)	-10.00%
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	\$707,940.18	\$707,940.18	\$1,830,971.90	\$1,637,663.50	\$193,308.40	7.61%
100.262.1000000.0000.000	Salaries	\$802,220.49	\$0.00	\$802,220.49	\$398,820.57	\$398,820.57	\$403,399.92	\$377,940.80	\$25,459.12	3.17%
100.262.2000000.0000.000	Employee Benefits	\$294,695.51	\$0.00	\$294,695.51	\$153,669.03	\$153,669.03	\$141,026.48	\$148,624.15	(\$7,597.67)	-2.58%
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	\$552,489.60	\$552,489.60	\$579,476.40	\$526,564.95	\$52,911.45	4.67%
100.263.1000000.0000.000	Salaries	\$415,859.03	\$0.00	\$415,859.03	\$194,087.77	\$194,087.77	\$221,771.26	\$231,339.93	(\$9,568.67)	-2.30%
100.263.2000000.0000.000	Employee Benefits	\$169,807.97	\$0.00	\$169,807.97	\$82,906.67	\$82,906.67	\$86,901.30	\$73,994.35	\$12,906.95	7.60%
100.263.3000000.0000.000	Purchased Services	\$166,397.00	\$0.00	\$166,397.00	\$70,722.05	\$70,722.05	\$95,674.95	\$0.00	\$95,674.95	57.50%
100.263.4000000.0000.000	Supplies and Materials	\$30,000.00	\$0.00	\$30,000.00	\$19,311.96	\$19,311.96	\$10,688.04	\$1,236.72	\$9,451.32	31.50%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	(\$10,959.28)	(\$10,959.28)	\$22,959.28	(\$119.99)	\$23,079.27	192.33%
	FUNCTION: Information Services - 263	\$794,064.00	\$0.00	\$794,064.00	\$356,069.17	\$356,069.17	\$437,994.83	\$306,451.01	\$131,543.82	16.57%
100.264.1000000.0000.000	Salaries	\$904,133.82	\$0.00	\$904,133.82	\$379,144.41	\$379,144.41	\$524,989.41	\$372,736.42	\$152,252.99	16.84%
100.264.2000000.0000.000	Employee Benefits	\$295,944.18	\$0.00	\$295,944.18	\$146,874.59	\$146,874.59	\$149,069.59	\$126,594.20	\$22,475.39	7.59%
100.264.3000000.0000.000	Purchased Services	\$34,700.00	\$0.00	\$34,700.00	\$13,280.03	\$13,280.03	\$21,419.97	\$8,555.80	\$12,864.17	37.07%
100.264.4000000.0000.000	Supplies and Materials	\$27,362.00	\$0.00	\$27,362.00	\$3,170.02	\$3,170.02	\$24,191.98	\$1,830.61	\$22,361.37	81.72%
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	\$543,545.55	\$543,545.55	\$718,594.45	\$509,717.03	\$208,877.42	16.55%
100.266.1000000.0000.000	Salaries	\$1,814,856.31	\$0.00	\$1,814,856.31	\$860,019.79	\$860,019.79	\$954,836.52	\$832,254.76	\$122,581.76	6.75%
100.266.2000000.0000.000	Employee Benefits	\$673,066.19	\$0.00	\$673,066.19	\$337,216.32	\$337,216.32	\$335,849.87	\$312,230.78	\$23,619.09	3.51%
100.266.3000000.0000.000	Purchased Services	\$1,125,424.00	\$0.00	\$1,125,424.00	\$998,640.44	\$998,640.44	\$126,783.56	\$8,892.19	\$117,891.37	10.48%
100.266.4000000.0000.000	Supplies and Materials	\$144,468.00	\$0.00	\$144,468.00	\$5,375.62	\$5,375.62	\$139,092.38	(\$142.77)	\$139,235.15	96.38%
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	\$2,201,427.67	\$2,201,427.67	\$1,556,562.33	\$1,153,234.96	\$403,327.37	10.73%
100.271.1000000.0000.000	Salaries	\$2,117,797.81	(\$10,500.00)	\$2,107,297.81	\$799,205.04	\$799,205.04	\$1,308,092.77	\$894,672.84	\$413,419.93	19.62%
100.271.2000000.0000.000	Employee Benefits	\$494,072.19	\$0.00	\$494,072.19	\$267,830.89	\$267,830.89	\$226,241.30	\$265,593.41	(\$39,352.11)	-7.96%
100.271.3000000.0000.000	Purchased Services	\$217,528.00	\$0.00	\$217,528.00	\$153,977.44	\$153,977.44	\$63,550.56	\$12,299.56	\$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%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 12/31/2021

☐ 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
100.271.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$9,097.01	\$9,097.01	(\$9,097.01)	\$0.00	(\$9,097.01)	0.00%
100.271.6000000.0000.000	Other Objects	\$419,228.00	\$16,372.00	\$435,600.00	\$326,372.00	\$326,372.00	\$109,228.00	\$0.00	\$109,228.00	25.08%
	FUNCTION: Pupil Service Activities - 271	\$3,270,270.00	\$5,872.00	\$3,276,142.00	\$1,556,882.38	\$1,556,882.38	\$1,719,259.62	\$1,172,565.81	\$546,693.81	16.69%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$540.00	\$14,460.00	96.40%
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	\$540.00	\$20,310.00	97.41%
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	\$85,828,923.26	\$85,828,923.26	\$115,865,242.74	\$104,597,417.95	\$11,267,824.79	5.59%

End of Report

CAPITAL FUNDS ANALYSIS
as of FEBRUARY 11, 2022

	<u>Budget</u>	<u>Expenditures</u>	<u>Encumbrance</u>	<u>Committed</u>	<u>Uncommitted/ Contingency</u>
2016-2017 CIPF	1,178,401.91	258,106.85	305,027.30	602,209.55	13,058.21
2017-2018 CIPF	784,175.15	12,483.09	144,691.69	626,773.90	226.47
2018-2019 CIPF	443,882.54	194,522.28	44,210.98	204,036.54	1,112.74
2019-2020 CIPF	1,313,369.76	146,682.98	239,055.19	927,450.29	181.30
2020-2021 CIPF	2,464,105.34	1,138,175.84	584,685.16	740,223.00	1,021.34
2021-2022 CIPF	8,719,727.84	3,955,152.58	1,039,296.37	3,333,488.42	391,790.47
TOTAL	14,903,662.54	5,705,123.62	2,356,966.69	6,434,181.70	407,390.53



MEMORANDUM

To: Members of the Board of Trustees

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

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

Date: February 28, 2022

Re: **DISCUSSION ITEM:** Spring 2022 Bond Issuance

The attached is information related to the Issuance of Bonds Spring 2022 to be provided as background information to the School Board in order to ensure that any questions may be answered related to the Finance Workshop or the upcoming bond issuance.

MR

Attachment

Discussion: Spring Bond Issuance

February 28, 2022



Proposed Timeline

October 11, 2021

Board approved Capital Projects for 2022-23 and 2023-24

February 28, 2022

Board Finance Workshop

February 28, 2022

Discussion of Spring Bond Issuance

March 14, 2022

First Reading of Proposed Bond Resolution

March 28, 2022

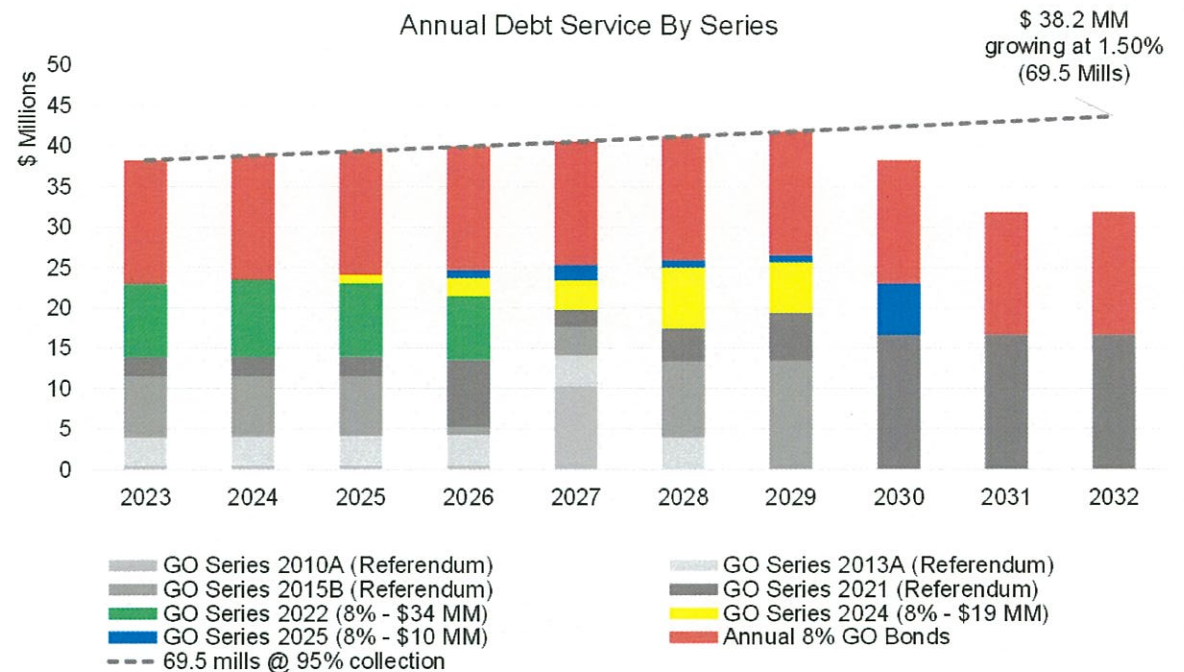
Second & Final Reading of Proposed Bond Resolution

April – May 2022

Issue Bonds for Capital Improvement Projects & Irmo HS East Wing Construction

Current Scenario - Debt Service Millage Rate

- **69.5 mills** – current approved millage rate
- 8% Constitutional debt limit = **\$47,580,000 (Par)**
- Annual Maintenance (includes Technology) = \$15,000,000
- 2022 available resources (Irmo HS East Wing) = \$34,000,000 (net resources) with payments over 4 years
- *Importance of issuing maximum amount available within approved millage and 8% Constitutional debt limit*



Approved Projects - Annual Maintenance

October 11, 2021 - D5 Board approved \$15,000,000
2022-2023 Annual Maintenance Capital Improvement Projects

➤ Chapin HS Stadium	\$8,500,000
➤ CrossRoads Intermediate School Roof	\$1,050,000
➤ Dutch Fork HS Track Replacement	\$500,000
➤ Artificial Turf Replacement: DFHS, CHS, IHS	\$1,350,000
➤ Activity Bus	\$200,000
➤ Technology (Replace Firewalls)	\$3,200,000
➤ Contingency	\$200,000

Current & Future Priority Projects

- *Irmo High – Academic Wing Replacement – not included in Estimated Cost – separate funding source*
- *Chapin High – Stadium Expansion – not included in Estimated Cost – separate funding source*
- *District Office & Professional Development Center Replacement – not included in Estimated Cost – separate funding source*
- Dutch Fork Middle – 6th grade wing addition
- Irmo Middle – 6th grade wing addition
- CrossRoads Intermediate – Transition to swing school for Nursery Road Elementary
- Nursery Road Elementary – Renovation: Add walls, HVAC and light in classrooms, FF&E
- Harbison West Elementary – Move to CrossRoads Intermediate location permanently, FF&E
- Dutch Fork Elementary – Land purchase & New Construction
- Alternative Academy & Adult Education – Move to Dutch Fork Elementary location, FF&E
- Dutch Fork High – Renovation: bathrooms, ceiling, lights and HVAC
- Spring Hill High – Athletic Improvements & FF&E
- CATE – Facility Expansion
- Chapin High – Addition: Fine Arts Center
- Irmo High & Dutch Fork High – Stadium Upgrades
- Location TBD – New Transportation Facility



**Estimated
Cost
\$130 million**

Discussion: Spring Bond Issuance

February 28, 2022





EXHIBIT I

MEMORANDUM

To: Members of the Board of Trustees

From: Amanda Taylor, Director, Office of Communications *att*

Date: February 28, 2022

Re: Discussion Item/First Reading Approval
Draft Revised 2022-2023 School Year Calendar

Recommendation:

The administration recommends that the attached draft revision to the 2022-2023 School Year Calendar 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."

After the Board approved the 2022-2023 School Year Calendar on February 8, 2022, the administration received feedback from the Teacher Forum that indicated many staff members still prefer to have a student holiday prior to the end of the first nine weeks (October 18, 2022).

In order to have the least impact on the previously-approved schedule, the administration has proposed moving Fall Break from October 31-November 1, 2022, to October 14-17, 2022. This will be the only change to the first semester.

This draft revision also includes an extra half-day on May 30, 2023, so the last week of classes will be all half-days. This was an omission on the previously-approved calendar.

Once approved by the Board of Trustees, School District Five's revised 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 Revised Calendar

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 14Teacher Work Day/Fall Break
 October 17..... Fall Break
 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 30-June 1.....Half Day for Students
 June 1..... Last Day for Students
 June 2Teacher Work Day/Last Day For Teachers

* Work day for 240-day employees

Possible severe weather make-up days: October 17, February 17, April 7
 Half Days for Students: May 30 & 31 and June 1
 Parent/Teacher Conferences: October 14



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



Memorandum

To: Members of the Board of Trustees

From: Amanda Taylor, Director, Office of Communications *att*

Date: February 28, 2022

Re: Discussion Item/First Reading Approval
2022-2023 School Board Meeting Schedule

Recommendation:

The administration recommends that the "Proposed 2022-2023 School Board Meeting Schedule" proceed to final approval.

Per Board Policy BE, "The board will normally meet twice monthly, usually on the second and fourth Mondays. The annual meeting schedule must be approved in advance by the board. Meetings will be held at various school locations including the Center for Advanced Technical Studies on a rotational basis at the discretion of the superintendent and board officers. Meetings may also be held at the district office as needed. In unusual circumstances, the superintendent may change the time and place of the regular meeting, or any regular meeting, upon approval by board officers."

In 2021-2022, the board transitioned to holding all meetings at the Center for Advanced Technical Studies for consistency and ease to the other schools. The administration recommends that we continue having all regular meetings at this one location. Also, the board will continue to have two meetings per month, except for July, November, December, and April.

Once approved by the board, School District Five's school board meeting schedule will be posted on the website and shared with staff and families directly using the district's automated messaging system.



DRAFT

Please note this is a draft. A final version of the 2022-2023 meeting schedule will be approved by the Board of Trustees.

2022-2023 Board Meeting Schedule
School District Five of Lexington and Richland Counties
Board of Trustees

Date	Location*
July 11, 2022	Center for Advanced Technical Studies
August 8, 2022	Center for Advanced Technical Studies
August 22, 2022	Center for Advanced Technical Studies
September 12, 2022	Center for Advanced Technical Studies
September 26, 2022	Center for Advanced Technical Studies
October 10, 2022	Center for Advanced Technical Studies
October 24, 2022	Center for Advanced Technical Studies
November 14, 2022	Center for Advanced Technical Studies
December 12, 2022	Center for Advanced Technical Studies
January 9, 2023	Center for Advanced Technical Studies
January 23, 2023	Center for Advanced Technical Studies
February 13, 2023	Center for Advanced Technical Studies
February 27, 2023	Center for Advanced Technical Studies
March 13, 2023	Center for Advanced Technical Studies
March 27, 2023	Center for Advanced Technical Studies
April 24, 2023	Center for Advanced Technical Studies
May 8, 2023	Center for Advanced Technical Studies
May 22, 2023	Center for Advanced Technical Studies
June 12, 2023	Center for Advanced Technical Studies
June 26, 2023	Center for Advanced Technical Studies

**Please note locations are subject to changes, in accordance with School Board Policy BE.*



Memorandum

To: Members of the Board of Trustees

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

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

Date: February 23, 2022

Re: February 28, 2022 Board Meeting
Discussion Item
Potential Salary Study

Item: Potential Salary Study

Background: The Compensation and Classification Study (Study) shall represent a thorough and comprehensive review of all aspects of the District's current classification and compensation system of jobs and supplements. The recommendations offered in this study would be designed to increase the market competitiveness of the District's compensation program within the regional marketplace and provide increased internal equity among positions. Implementation of these recommendations would help the District attract new employees and retain current employees needed to meet the District's needs. The completed study would also include the methodology used to develop new classification descriptions, a classification system, a compensation plan to include salaries and supplements, and options for implementing a new compensation and supplement plan. The last salary study for the District was completed in 2005. Today's current realities of inflation and the consumer price index causes administration to consider positioning the District with an up-to-date salary schedule.

Recommendation: The administration recommends that the Board of Trustees authorize administration to solicit an RFP for proposals from qualified consultants to conduct a comprehensive compensation and classification study of jobs and supplements in School District Five of Lexington and Richland Counties.

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

TDT:CA

Policy BCA Board Member Code of Ethics

EXHIBIT L

Issued 1/06

Purpose: To establish the basic structure for ethical board conduct.

The public schools play a vital and important role in our state and country by providing the basic foundation for democratic living and for sustaining the American way of life. Therefore, school board membership represents a challenging responsibility. This code of ethics is adopted by the board as a guide to its members as they strive to render effective and efficient service to their community.

A board member should honor the critical responsibilities that his/her membership demands by doing the following:

- thinking always in terms of "children first"
- understanding that the basic function of a school board is policymaking, not administration, and by accepting the responsibility of learning to discriminate intelligently between these two functions
- accepting the responsibility along with his/her fellow board members of ensuring that optimal facilities and resources are provided for the proper functioning of schools
- refusing to play politics in either the traditional partisan or any petty sense
- representing, at all times, the entire school district
- accepting the responsibility of becoming well informed concerning the duties of board members and the proper functions of public schools
- recognizing responsibility as a state official to seek the improvement of education throughout the state

A board member should respect his/her relationships with other members of the board by doing the following:

- recognizing that authority rests only with the board in official meetings and that the individual member has no legal status to bind the board outside of such meetings
- recognizing the integrity of his/her predecessors and associates and the merit of their work
- refusing to make statements or promises as to how he/she will vote on any matter which should properly come before the board as a whole
- making decisions only after all facts bearing on a question have been presented and discussed
- respecting the opinion of others and graciously conforming to the principle of majority rule
- refusing to participate in irregular meetings such as secret or "star chamber" meetings which are not official and which all members do not have the opportunity to attend
- maintaining the confidentiality of matters discussed in executive session

A board member should maintain desirable relations with the superintendent of schools and his/her staff by doing the following:

- striving to procure, when a vacancy exists, the best professional leader available for the head administrative post
- giving the superintendent full administrative authority for properly discharging his/her professional duties and holding him/her responsible for acceptable results
- acting only upon the recommendation of the superintendent in matters of employment or dismissal of school personnel
- having the superintendent present at all meetings of the board except when his/her contract and salary are under consideration
- referring all complaints to the superintendent and discussing them only at a regular meeting if a failure to arrive at an administrative solution occurs
- striving to provide adequate safeguards around the superintendent and other staff members to the end that they can live happily and comfortably in the community and discharge their educational functions on a thoroughly professional basis

- presenting personal criticisms of any employee directly to the superintendent

Adopted 2/24/69; Revised 1/9/06

Legal references:

School board members are under the jurisdiction of the " Ethics, Government Accountability and Campaign Reform Act," Section 8-13-100, *et seq.*, S.C. Code, and are subject to rules of conduct of the statute.

School District Five of Lexington and Richland Counties



BOARD MEMBER CODE OF ETHICS

Code **BCA** Issued **DRAFT/19**

The board desires to operate in the most ethical manner possible, and in furtherance of that goal, adopts this code of ethics to serve as a guide to its members as they strive to render effective and efficient service.

In carrying out his/her duties, a board member **will not** do the following:

- perform an official act which directly and substantially confers an economic benefit on a business or other undertaking in which he/she has a substantial financial interest or in which he/she is engaged as a counsel, consultant, representative, or agent
- accept a gift of substantial value, or substantial economic benefit tantamount to a gift of substantial value, as a payment or reward for official action taken or advice and assistance given
- disclose or use confidential information acquired in the course of official duties for personal financial gain, which includes, but is not limited to, economic gain for family members, associates, or business interests
- employ or promote a family member to a position which the board member supervises or manages (i.e. superintendent)
- participate in an action relating to the discipline of a family member
- accept anything of value for speaking before a public or private group as a board member
- neglect to annually submit a statement of economic interest to the South Carolina Ethics Commission

It will not be considered a breach of ethics for a board member to receive the following:

- an occasional non-pecuniary gift which is insignificant in value
- a non-pecuniary award publicly presented in recognition of public service
- payment or reimbursement for actual and necessary expenditures for travel and subsistence for attendance at a speaking engagement, convention, or other meeting at which he/she is scheduled to participate
- a benefit as an indirect consequence of transacting district business

Each board member will be knowledgeable of and comply with these and all other applicable provisions of the S.C. Ethics, Government Accountability, and Campaign Reform Act.

Adopted 2/24/69; Revised 1/9/06, ^

Legal References:

- A. S.C. Code of Laws, 1976, as amended:
1. Section 8-13-100, *et seq.* - Ethics, Government Accountability, and Campaign Reform Act.
 2. Section 59-19-300 - Prohibits receiving pay as teacher in same district where serving on board.
 3. Section 59-25-10 - Prohibits board members from employing members of immediate family as teachers, with exceptions.

Policy GCB Professional Staff Contracts and Compensation

EXHIBIT M

Issued 2/17

Purpose: To establish the basic structure for professional staff contracts and compensation.

Compensation

The board will attempt to pay its professional employees at a level that will attract and hold (retain) personnel dedicated to education.

The compensation of certificated personnel is based on the state salary schedule with local supplements as approved by the board. The schedule takes into consideration the levels of professional training and years of service in the district. The district may uniformly negotiate salaries below the salary schedule for non-TERI retired teachers and administrators.

The effective date for annual salary changes as determined by the salary schedule or by action of the board is July 1 unless extenuating circumstances prohibit this decision until after July 1.

Contracts

Upon recommendation of the superintendent, the board will notify teachers in writing of their employment status before May 1 for the following school year. Personnel must give written acceptance of their contracts to the superintendent or his/her designee before May 11. Failure to give such notification constitutes contract rejection.

The district reserves the right to conclude that any certificated personnel who has not accepted his/her contract by signing and returning it by the required date has rejected the district's offer of employment, in which case the district may declare the position vacant. Notice of the superintendent's recommendation not to renew an employment contract must be given in writing before May 1.

The board will award administrative contracts on the recommendation of the superintendent.

Teacher and Employee Retention Incentive Program (TERI) Participants

Should a mid-year vacancy occur in a contract position held by a TERI employee, the board authorizes the superintendent or his/her designee to fill such vacancy for the remainder of the school year in which the vacancy occurs through a letter of agreement. This letter of agreement will state that the employee has no right to or expectation of continuing employment beyond the period specified in the letter of agreement.

When issuing contracts, the district will offer TERI employees working under TERI agreements that will expire during the ensuing school year the same type of contract the participant had the previous year. The contract will specifically contain notice that the contract expires on the date designated in the employee's TERI agreement and will specifically reiterate said expiration date.

Contract releases

For release of teachers from contracts, see policy [GCQC/GCQD](#).

Adopted 8/1/73; Revised 11/16/81, 4/2/90, 9/28/09, 1/26/15, 2/27/17

Legal references:

S.C. Code, 1976, as amended:

[Section 9-1-2210](#) - Teacher and Employee Retention Incentive Program; operation.

[Section 59-19-80](#) - Requirements as to purchases and teacher employment (teacher contracts to be awarded in public).

[Section 59-19-290](#) - Contracts in excess of apportioned funds void.

[Section 59-20-50](#) - Minimum salary schedule.

[Section 59-21-20](#) - Teacher contracts to be based on school term of 190 days.

[Section 59-25-57](#) - Salaries negotiable below schedule for non-TERI retired teachers.

[Section 59-25-410](#) - Notice to teacher of employment status.

[Section 59-25-420](#) - Teacher required to notify board of acceptance; opportunity for hearing if not reemployed.

[Section 59-25-710](#) - Salary complaints.

State Board of Education Regulations:

[R-43-205.1](#) - Assisting, Developing, and Evaluating Professional Teaching (ADEPT).

School District Five of Lexington and Richland Counties

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Policy GCB Professional Staff Contracts and Compensation

Issued 2/17

Purpose: To establish the basic structure for professional staff contracts and compensation.

Compensation

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The compensation of certificated personnel is based on the state salary schedule with local supplements as approved by the board. The schedule takes into consideration the levels of professional training and years of service in the district. The district may uniformly negotiate salaries below the salary schedule for non-TERI retired teachers and administrators.

The effective date for annual salary changes as determined by the salary schedule or by action of the board is July 1 unless extenuating circumstances prohibit this decision until after July 1.

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The district reserves the right to conclude that any certificated personnel who has not accepted his/her contract by signing and returning it by the required date has rejected the district's offer of employment, in which case the district may declare the position vacant. Notice of the superintendent's recommendation not to renew an employment contract must be given in writing before May 1.

Certified personnel will be issued one year contracts unless otherwise approved by the board. The board will award administrative contracts on the recommendation of the superintendent.

Teacher and Employee Retention Incentive Program (TERI) Participants

Should a mid-year vacancy occur in a contract position held by a TERI employee, the board authorizes the superintendent or his/her designee to fill such vacancy for the remainder of the school year in which the vacancy occurs through a letter of agreement. This letter of agreement will state that the employee has no right to or expectation of continuing employment beyond the period specified in the letter of agreement.

When issuing contracts, the district will offer TERI employees working under TERI agreements that will expire during the ensuing school year the same type of contract the participant had the previous year. The contract will specifically contain notice that the contract expires on the date designated in the employee's TERI agreement and will specifically reiterate said expiration date.

Contract releases

For release of teachers from contracts, see policy GCQC/GCQD.

Adopted 8/1/73; Revised 11/16/81, 4/2/90, 9/28/09, 1/26/15, 2/27/17

Legal references:

S.C. Code, 1976, as amended:

[Section 9-1-2210](#) - Teacher and Employee Retention Incentive Program; operation.

[Section 59-19-80](#) - Requirements as to purchases and teacher employment (teacher contracts to be awarded in public).

[Section 59-19-290](#) - Contracts in excess of apportioned funds void.

[Section 59-20-50](#) - Minimum salary schedule.

[Section 59-21-20](#) - Teacher contracts to be based on school term of 190 days.

[Section 59-25-57](#) - Salaries negotiable below schedule for non-TERI retired teachers.

[Section 59-25-410](#) - Notice to teacher of employment status.

[Section 59-25-420](#) - Teacher required to notify board of acceptance; opportunity for hearing if not reemployed.

[Section 59-25-710](#) - Salary complaints.

State Board of Education Regulations:

[R-43-205.1](#) - Assisting, Developing, and Evaluating Professional Teaching (ADEPT).

School District Five of Lexington and Richland Counties

Policy GDB Support Staff Compensation

EXHIBIT N

Issued 2/17

Purpose: To establish the basic structure for support staff compensation.

The board will set the salary of all support staff on the recommendation of the superintendent. The board will set compensation according to the responsibility of the position, the services rendered, the provisions of the district's operational budget, and any applicable state and federal laws.

The effective date for all salary changes is July 1.

Except under unusual circumstances, the district does not issue contracts to support staff. The district considers such staff to be "at-will" employees under the provisions of South Carolina law.

Adopted 2/24/69; Revised 11/16/81, 4/28/08, 2/27/17

Legal references:

S.C. Code, 1976, as amended:

[Section 59-67](#)-470 - School bus drivers to be employed by the board of trustees.

[Section 59-67](#)-480 - Salaries of school bus drivers to be fixed annually by General Assembly.

School District Five of Lexington and Richland Counties

Policy
DISCUSSION AND FIRST READING OF PROPOSED REVISIONS – FEBRUARY 28, 2022

Policy GDB Support Staff Compensation

Issued 2/17

Purpose: To establish the basic structure for support staff compensation.

The board will set the salary of all support staff on the recommendation of the superintendent. The board will set compensation according to the responsibility of the position, the services rendered, the provisions of the district's operational budget, and any applicable state and federal laws.

The effective date for all salary changes is July 1.

Except ~~under unusual circumstances, as approved by the board~~ the district does not issue contracts to support staff. The district considers such staff to be "at-will" employees under the provisions of South Carolina law.

Adopted 2/24/69; Revised 11/16/81, 4/28/08, 2/27/17

Legal references:

S.C. Code, 1976, as amended:

[Section 59-67-470](#) - School bus drivers to be employed by the board of trustees.

[Section 59-67-480](#) - Salaries of school bus drivers to be fixed annually by General Assembly.

School District Five of Lexington and Richland Counties

*Policy***DISCUSSION AND FIRST READING OF PROPOSED NEW BOARD POLICY – FEBRUARY 28, 2022****FUNDING PROPOSALS, GRANTS, AND SPECIAL PROJECTS***Code DD Issued MODEL*

In order to offer the best educational opportunities possible for students of the district, the board will seek ~~as many~~ external sources of revenue as possible to supplement the funds provided through local taxation and the basic aid offered by the state.

The superintendent will notify the board of all funding proposals that are accepted.

Donations from Private Sources

The district accepts donations of money, securities, property, etc. from private sources for scholarships, staff development, and other educational improvement purposes.

Such gifts will be approved by the board, administered by the superintendent, and used as instructed in the terms of the gift or bequest.

The board will not accept bequests, endowments, or other gifts if the conditions of the gift remove any portion of the public schools from control of the board.

School and District Grant Awards

The district will request and accept grants from state, federal, corporate, and private sources. All grants sought by the district will be coordinated through the district grant writer ~~(insert title here)~~, reviewed by the chief ~~administrative and planning officer or designee~~ ~~operations officer~~, and approved by the superintendent ~~or designee~~. The purpose of district-level grants should be to generate resources that advance the priorities of the district strategic plan in attaining the mission of the school district.

All grants sought by schools will be coordinated through the district grant writer, reviewed by the director of elementary education and/or director of secondary education, and approved by the school principal. The purpose of school-level grants should be to generate resources that support the educational mission and priorities of each school, as articulated by the principal and the school's leadership team.

Crowdfunding

Crowdfunding is the practice of funding a specific idea or project by raising small donations from a large number of individuals. This typically occurs on the internet through the use of various platforms (e.g. Donors Choose).

All crowdfunding activities will be coordinated through the district grant writer, reviewed by the director of elementary education and/or director of secondary education, and approved by the school principal. The purpose of all school-level crowdfunding activities should be to generate resources to support the educational mission and priorities of each school, as articulated by the principal and the school's leadership team.

Delegation of Responsibility

The Superintendent or designee shall create administrative procedures to effectuate this policy and provide guidance to school district principals and other school staff on how best to approach fundraising, grants and crowdfunding activities.

Adopted ^

Legal References:

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

1. Section 59-19-170 - Acceptance and holding of property by trustees.
2. Section 59-69-30 - Investment of funds held for an educational purpose.